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A STUDY OF THE TEMPLE DOCUMENTS FROM THE CASSITE PERIOD*

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E-KUR of Nippur was one of the oldest and most famous temples of Babylonia. When the poet wished to impress upon the mind of his hearer the great antiquity of the world, he spoke of the creation and what went before as of the time when

Nippur had not been built, E-KUR had not been erected;
Erech had not been built, E-ANNA had not been erected.

The fact that the name of this temple became the ordinary term for temple is significant. It is not possible, however, to conclude from this that E-KUR was the oldest sanctuary in Babylonia.† In fact, it is always dangerous to be speculating about "the oldest" in history. Edward Meyer‡ has drawn a more plausible conclusion, namely, that E-KUR, as its name "mountain-house" indicates, was the first ziggurat-temple, and became the type after which the other temples were modeled.

It is not necessary here to go into the history of Nippur and E-KUR. For this, cf. Hommel, *Geographie*, pp. 348 f. If Nippur ever did play an important part politically, it was before the time of Hammurabi. The period from which the documents under discussion come lies more than half a millennium after this time. If we start with 555 B. C., the date of Nabûnâ'id, and add to this date 800 years, we get 1355 B. C. as the date of Šagarakti-Šuriaš. Adding to this a minimum of 103 years (Burna-Buriaš 25, Kuri-galzu 23, Nazimaruttas 24, Kadašman-Turgu 16, Kadašman-Bêl 9), we get 1458 B. C. as the date of Burna-Buriaš (II), the contemporary of Amenophis IV. But the date of Amenophis IV has been fixed at 1375-1350 B. C.** Historians have given up the attempt to use the dates furnished by Nabûnâ'id. Here we have another instance where the date he has given us cannot be recon-

* The documents discussed are found in *Documents from the Temple Archives of Nippur*, Vols. XIV and XV of *The Babylonian Expedition of the University of Pennsylvania*, by A. T. Clay.

† Cf. Hilprecht, *BE*, XX, Part 1, p. vii and elsewhere.

‡ *Sumerier und Semiten in Babylonien*, pp. 32 f.

** Cf. Breasted, *Ancient Records*, I, p. 43.

ciled with the dates obtained from other sources.* Taking the date of Amenophis IV as our starting-point, we may date these documents c. 1375–1250 B. C.

For the length of the reigns, and the order of succession of the Cassite kings mentioned in these documents, see Clay, *TAN*, XIV, p. 3.† Clay, *TAN*, XIV, 39, mentions Kurigalzu, the son of Kadašman-Ḫarbe, and Nazimaruttaš, the son of Kurigalzu. From the “Synchronous History” (cf. *KB*, I, p. 197) we get the order: Burna-Buriaš; the “young” (ṣiḫru) Kurigalzu, his son; Nazimaruttaš, father not mentioned. Weissbach (*Babylonische Miscellen*, pp. 5 f.) tries to locate Kurigalzu, the son of Kadašman-Ḫarbe, in the Third Dynasty, by identifying Kadašman-Ḫarbe and Kadašman-Bêl (Kallima-Sin), not accepting the identification of Kurigalzu, son of Kadašman-Ḫarbe, with the “young” Kurigalzu. But there is no ground for making Kadašman-Ḫarbe identical with Kadašman-Bêl. Hilprecht (*BE*, XX, Part 1, p. 52) makes the Kurigalzu of these texts the son of Burna-Buriaš, but fails to assign any reasons. It may be merely by chance that none of the persons mentioned in the documents dated in the reign of Burna-Buriaš are mentioned in those dated in the reign of Kurigalzu; but this fact, in connection with what follows, is significant.

In the document mentioned above, XIV, 39, one of the witnesses, Ekur-nâdin-šum, testifies that Ninib-nâdin-aḫḫi gave certain lands to his father; that his family held the land “from the time of Kurigalzu, the son of Kadašman-Ḫarbe, to the time of Nazimaruttaš, the son of Kurigalzu.” Now, this Ninib-nâdin-aḫḫi appears as the next witness. It is therefore extremely probable that the reigns here referred to are consecutive. This will not allow the identification of the young (ṣiḫru) Kurigalzu, son of Burna-Buriaš, of the “Synchronous History,” with the Kurigalzu of these documents, unless, as is possible, the author of the “Synchronous History” was mistaken in calling Kurigalzu the son of Burna-Buriaš. The contemporary evidence of these documents is of greater value for us than that of the later “Synchronous History.” The Kurigalzu of these documents is not the son of Burna-Buriaš, and their reigns are perhaps to be separated by a considerable number of years.

* Cf. Meyer, *op. cit.*, p. 10.

† The length of the reign of Šagarakti-Šuriaš should be 12 instead of 22 years; see the date of XIV, 139.

Just what were the means employed by the Cassite kings to keep in touch with Nippur and its temple is not clear. Perhaps we have in Innannu, Martuku, and others the civil officials of Nippur, to be compared with Sin-Iddinam of the Hammurabi Dynasty (cf. King, *LIH*). No title was ever given this official in the letters he received from Hammurabi, but from the contents of these letters Mr. King drew the conclusion, doubtless correct, that he was a powerful official with a large circuit. The fact that some of the payments made to Innannu were made at places other than Nippur tends to strengthen the comparison with Sin-Iddinam. The *kaššû* (see p. 304) were perhaps the officials who looked after the king's interests in the flocks and herds connected with the temple. The other officials will be discussed as they occur in the texts. For lists of officials, etc., cf. "Names of Professions, etc.," in the introductions to the two volumes.

The large flocks and herds belonging to the high-priestess and inferior priestesses indicate that these were important ecclesiastical personages.* The kings of Assyria and Babylonia frequently called themselves the high-priests, *šangû rabû*, of the god. Doubtless they did in some instances perform the functions of high-priest, but in most cases the title meant perhaps as much as the title "Defender of the Faith" of English sovereigns. The *bârû*, *âšipu*, and *zammeru* priests are mentioned in these texts, but no *šangû*. Perhaps the kings themselves held this office.

These documents represent the highest development in Babylonian bookkeeping. In the *Tempel-Urkunden* published by Reisner we have good examples of the bookkeeping of the old period. When the temple gave out grain, cattle, etc., for farming, the scribe wrote down the amount and kind of grain, or the number of cattle, and put under this the name of the recipient. A number of such entries were written one after the other in columns which usually covered the obverse of the tablet. On the reverse were such entries as would not go on the obverse, and the totals. The whole document may be compared with a few pages from a daybook combined with one from the ledger. The system was crude, and the scribe was no doubt compelled to use other tablets to put down his figures to find his totals. The scribe of the Cassite period had a much simpler way of recording business

*For the laws concerning priestesses, cf. R. F. Harper, *CH*, Index, under "Devotee."

transactions. He would have treated the business described above in this way: A large clay tablet would have been taken, a general heading written at the top, and columns ruled off. The columns would have been headed with the names of the grain or cattle; under these headings would appear the amounts received. In the last column on the right, headed "name-list," would be put the names of the recipients, and in the column immediately before this the total amount received by each person. Finally, at the bottom of the tablet the scribe would have put the totals of the different kinds of grain or cattle. (See below, p. 300, "The Flocks and Herds of the Temple.") The pay-rolls (see below) furnish us other good examples of accuracy and simplicity in bookkeeping. The notes which the scribe added to such lists and rolls are full of difficulties for us, but they were quite clear to the bookkeeper of that age. In "receipts" the word "received" is frequently omitted. Again, in lists of payments it is frequently not possible to decide whether the payments are to or by the temple. The system of "check-marks" (cf. p. 16 of the Introduction to Vol. XIV) helps us to determine this, but where these check-marks do not occur we are compelled to look for other evidence. This appears at times as *imḥur*, "received," placed after one or more names in the list. For example, XV, 4, is called a record of payment of salaries by Clay on p. 57. But this may equally well refer to grain, wine, etc., paid to the temple as tax; cf. also XV, 74, below, p. 312. Attention will be called to similar texts when they are discussed. Clay, *TAN*, XIV, 136, is interesting. It is a record of balances due. The ideogram *IB-KID* (see p. 296) is used to designate the remainder, or balance due. In XIV, 136, the word is *riḥānu*. *LAL-NI* (?) has a similar meaning.

How exactly the account of all the property of the temple was kept is seen from XIV, 108*a*, "1 *PI* of corn of the *x* *KA* tax, which *Ištar-riāt* stole."

The documents will be discussed under the following heads: I, "The Legal Documents;" II, "The Property and Income of the Temple;" III, "The Disbursements of the Temple;" IV, "Miscellaneous Documents."

I. THE LEGAL DOCUMENTS

For the nature of these documents and their relation to the archives of the temple see Clay, *TAN*, XIV, p. 2.

1. *Adoption*.—Clay, *TAN*, XIV, 40: For a translation of this document see Ungnad in *OLZ*, October, 1906.*

On adoption, cf. *MAP*, nos. 93–99; and Ranke, *BE*, VI, 1, pp. 27 f. On p. 15, Ranke gives a list of the adoption documents of the Hammurabi Dynasty, published in *CT*.

L. 4 = a-na ma-ru-ti ilki; cf. *MAP*, no. 95, 5. For ŠU-BA-AN-TI = ilteki, cf. *ibid.*, p. 101. L. 5: Ranke (*op. cit.*, p. 29) calls attention to the fact that “the adopted ones are slaves.” In this document we seem to have a reference to the purchase of the adopted girl, the seven shekels of gold being the purchase price; cf. no. 7 below, where a number of men and women, and a child, are sold, the price of the men being ten shekels of gold, that of the women seven, and that of the child three. Ll. 6, 7: If mutim were not written with mimmation, one would be tempted to read muti[ša] and refer to *CH*, §§ 144, 146. Read ḥarimuta, as suggested by Professor R. Campbell Thompson. L. 12: Palāḥu, “fear, respect, obey;” cf. Prince, *Daniel*, p. 215. L. 15: Here we have the motive for the adoption. As in the case of other peoples, the Egyptians and Greeks for example, the Babylonian made provision for the hereafter. His children would perform the necessary funeral rites, and make the customary offerings to or for the dead. If he had no children, he legally adopted one or more; cf. *ZA*, XVI, p. 178, ll. 24, 25. Ll. 16–20: The usual formula used in adoption; cf. the cases in *MAP* and Ranke, *BE*; cf. further §§ 185–93 in *Code of Hammurabi*. A-mu-ut-sa. This determines the reading of the abstract noun from amtu, “maid-servant.” It occurs in *Str. Cyr.*, 307, 9, as AMAT-ú-tu, and is usually read amtûtu; cf. Muss-Arnolt, *DAL*, and Delitzsch, *HWB*. Delitzsch reads it so with a question mark. In ll. 8 and 9 above we have AMAT-sa, which I have transliterated as amûtsa. L. 24: UR-BI = mithâriš, “together, übereinstimmend.” IN-PÁ-NE-EŠ = itmû; written IN-PAD-DE-MEŠ, *CT*, II, 40, *Bu.* 91–5–9, 368; IN-PAD-DE-EŠ, *CT*, VI, 46, *Bu.* 91–5–9, 2477 A; IN-PAD, *CT*, IV, 49, *Bu.* 88–5–12, 721; it-mu-u, *CT*, VI, 49, *Bu.* 91–5–9, 2518, and *CT*, VIII, 45, *Bu.* 91–5–9, 2173; cf. *DAR*, nos. 18, 21. Bel, Ninib, and Nusku, the patron gods of Nippur, are regularly invoked in the oath of these documents. In the documents from Sippar the gods invoked are Šamaš, Aa, and Marduk; cf.

*My translation, which agrees in practically every respect with that of Ungnad, was made a year ago. I have concluded that it is not necessary to add it here.

Ranke, *BE*, VI, 1. In *OBI* we have votive inscriptions of the kings of the Cassite Dynasty. No. 62: "To Bêl, his lord, Kadašman-Turgu presented (this) for his life." No. 61: "For Ninib, his lord, Kadašman-Turgu, the son of Nazimaruttaš, made this bright lapislazuli disk, and presented it for his life." No. 58: An inscription, similar to no. 61, to Nusku, by Nazimaruttaš, the son of Kurigalzu.

The name Ina-Uruk-rišat should perhaps be read Ina-Uruk-ri-mat. I follow Clay's readings of the proper names, except where changes are necessary.

2. *Slavery*.—On slavery cf. *MAP*, pp. 6 f.; *DAR*, pp. 8 f.; Ranke, *BE*, VI, 1, pp. 14, 19; Kohler and Peiser, *BR*, I; Johns, *ADD*, III, cap. vii; E. T. Kretschmann, *The Slave Trade in the Time of Nabonidus* (an unpublished thesis in the Library of the University of Pennsylvania).*

The statement made by Meissner and Daiches that the number of slaves in ancient Babylonia was not large, needs modification. Meissner draws this conclusion from the fact that relatively few slave-contracts have come down to us. This cannot decide the question. We do not have very many dowry documents, and yet we do not conclude that there were few marriages in Babylonia. The numerous laws referring to slavery in the *Code of Hammurabi* (cf. "Index of Subjects," "Maid-servant" and "Slave") would argue for the opposite. It is probable that in Babylonia, as in Egypt, a large portion of the population were slaves, or, better, serfs attached to the soil. We have no means of determining their number. In Egypt, in the time of Ramses III (1198–1167 B. C.) the temples owned 107,000 slaves—that is, one person to every fifty to eighty of the entire population; cf. Breasted, *History of Egypt*, p. 491. It is not probable that conditions in ancient Babylonia were any better than in later Babylonia, when the number of slaves or serfs was certainly large. In the documents published by Clay, *Murašû*, X, the overseers (ḫaṭri) of different classes of serfs are frequently mentioned. Most of these serfs, as their names indicate, were foreigners. They were, doubtless, the captives or descendants of the captives taken in the campaigns of the Babylonian kings. That similar conditions existed as early as the Hammurabi Dynasty is shown by King (*LIH*, III, p. 111),

*An interesting parallel to the Babylonian slave-contracts is found on p. 47, K, of the *Aramaic Papyri Discovered at Assuan*, edited by Sayce and Cowley.

who calls attention to "the public slaves, whose ranks were supplied from prisoners of war, and also probably from men of the native population who had been condemned to various periods of hard labor in the king's service." The *Code of Hammurabi*, § 117, shows us another way in which undoubtedly many persons were reduced to temporary slavery.

Clay, *TAN*, XIV, 2:

TRANSLITERATION: ¹*m*Tu-kul-ti-^dNIN-IB. ²*m*Al-si-šu-ab-lu-uṭ. ³*m*Ki-di-in-^dGu-la. ⁴*f*I-la-nu-u-tum AMA-A-NI-MEŠ. ⁵*f*Be-el-tu-tum aššat ^mAl-si-š-ab-lu-uṭ. ⁶*V* NAM-MULU-GIŠGAL. ⁷ardu ša ^mBēl-ki-di-ni. ⁸i-na biṭ ^mBēl-kid-i-ni ka-lu-ma. ⁹*m*^dNIN-IB-ba-ni mār ^mIlu-ip-pa-aš-ra. ¹⁰*u* ^mBa-il-^dNabû SES-A-NI. ¹¹a-na šu-ši-i NAM-MULU-GIŠGAL. ¹²ša ^mBēl-ki-di-ni iz-zi-zu. ¹³*u* a-ka-an-na iḫ-bu-u. ¹⁴NAM-MULU-GIŠGAL li-ši li-ru-ub. ¹⁵a-na ḥa-la-ki pu-ut-ni. ¹⁶ni-te-mi-id ¹⁷NAM-MULU-GIŠGAL lu i-ḥal-li-[iḫ] ¹⁸. . . . NAM-MULU-GIŠGAL ¹⁹. . . . a-na ^mBēl-ki-di-ni. ²⁰[i-nam-] din. [Witnesses, date and seals].

TRANSLATION: Tukulti-Ninib, Alsīšu-abluṭ, Kidin-Gula, Ilanūtum, their mother, Beltutum, the wife of Alsīš-abluṭ; five persons, the servants of Bēl-kidini, were held in the house of Bēl-kidini, and Ninib-bānī, son of Ilu-ippašra, and Bā'il-Nabû, his brother, have proposed to bring forth (hire) the slaves of Bēl-kidini and have spoken as follows: "Let them come forth, let them enter (our service). We will be responsible (?) that they do not escape from us. If a person (one) is lost, or . . . , recompense shall be made to Bēl-kidini."

Owing to the condition of the text the translation of ll. 16 f. is conjectural. L. 7: ardu, singular appositive; cf. *DG*², §167. Bēl-kidini, a slave-dealer; cf. XIV, 1, 7, 8. kalû; note a different meaning in *CH*, VIII, 71. For the ideogram NAM-MULU-GIŠGAL, Clay, *TAN*, XIV, 166, is interesting:

Beltum, one of her sons, two of her daughters, total IV (written III by mistake) persons (GIŠGAL) belonging to Mārattâe; Kidin-Ninib, son of Attabuni, four of his brothers, five of his sisters, total X persons (GIŠGAL) belonging to Kidin-Marduk; Bunna-Marduk, son of bāuti, Rabāša-Gula, his brother, the daughter of Banāša-Marduk, one of her sons, total IV persons (GIŠGAL) belonging to Mār-Ḫiluni; Dilbat-bāni, four of his sisters, total V persons (GIŠGAL) ḫurat (cf. Muss-Arnolt, *DAL*, p. 342) of Belani; the daughter of Gubbuḫi, one of her daughters, total II persons (GIŠGAL) ditto; etum, rika, his brother, total II in the power of (ina līt) Idin-Nergal; grand total XXVI persons, (NAM-MULU-GIŠGAL) in the city Ḫal(?).

Clay, *TAN*, XIV, 7:

TRANSLITERATION: ¹KAL ^mI-ba-aš-ši-ilu šimu 10 šiklu ḫurāši. ²KAL ^mE-la-mu-u šimu 10 šiklu ḫurāši. ³SAL Bur-bu-ru-uk-tum šimu 7 šiklu

ħurāši. ⁴SAL ^dSin-a-bu-ša šīmu 7 šīklu ħurāši. ⁵SAL Ši-i-kab-ta-at
 šīmu 7 šīklu ħurāši. ⁶SAL Nu-ĥi-ma-tum šīmu 7 šīklu ħurāši. ⁷SAL
 Ți-pa-ar-ša-nam-rat šīmu 7 šīklu ħurāši. ⁸TUR-SAL-GAB I-na-Ni-si-in-ra-
 bat šīmu 3 šīklu ħurāši. ⁹napharu VIII NAM-MULU-GIŠGAL šīmu $\frac{5}{8}$
 mana 8 šīklu ħurāši. ¹⁰SAG-AMAT-ARAD-NE-NE ša m ^dNIN-IB-na-šir. ¹¹u
 m ^dNIN-IB-nādin-šum. ¹²itti m ^dNIN-IB-nāšir m ^dNIN-IB-nādin-šum mārē
 m Amēl ^dMarduk. ¹³LUGAL-E-NE-NE. ¹⁴m ^dBēl-ki-di-ni mār m ^dNIN-IB-
 nādin-aḫē. ¹⁵IN-ŠI-ŠAM ŠAM-TIL-LA-NE-NE[-ŠU]. ¹⁶120 ŠE-GUR šīmu
 ¹⁷m ^dSin-nādin-aḫē mār ¹⁸5 birum [šīmu x
 šīklu ħurāši]. ¹⁹m Uballiṣu-d ²⁰5 imērē p¹ [šīmu x šīklu
 ħurāši]. ²¹m Iz-kur-d Nergal mār m Nūr-ili-šu ²²1 biltu 20 ma-
 na šipātu šīmu 5 [šīklu ħurāši]. ²³m Ib-ni-d Amurru mār m ^dSin-karābi-
 iṣ[me] ²⁴napharu $\frac{5}{8}$ mana 8 šīklu ħurāši IN-NA-AN[-LAL].
²⁵UD-ME-DA UD-A-GA-BI-ŠU m ^dNIN-IB-nāšir mār m Amēl ^dMarduk. ²⁶SES-
 NE-NE u TUR-UŠ-NE-NE a-na ME-A-BI. ²⁷a-na m I-ba-aš-ši-ilu u TUR-NE-NE
 INIM NU-MAL-MAL. ²⁸INIM NU-GI-GI-DA-AŠ MU ^dBēl ^dNIN-IB ^dNusku.
²⁹u Bur-na-bu-ri-ia-aš LUGAL-E. ³⁰UR-BI IN-PÁ-NE-EŠ. [Witnesses,
 date, and seals.]

TRANSLATION: A man, Ibašši-ilu, at (lit. price) 10 shekels of gold;
 a man, Elamû, at 10 shekels of gold; 5 women, Burburuktum, Sin-abuša,
 Ši-kabtat, Nuĥimatum, Țiparša-namrat, each at 7 shekels of gold; a girl,
 an infant in arms, at 3 shekels of gold. Total eight persons, the slaves
 of Ninib-nāšir and Ninib-nādin-šum, at the price of $\frac{5}{8}$ of a mana and
 8 shekels of gold. From Ninib-nāšir and Ninib-nādin-šum, sons of
 Amēl-Marduk, their master(s), Bēl-kidini, son of Ninib-nādin-aḫē, bought
 (them) at their full price. 120 GUR of grain [at x shekels of gold] Sin-
 nādin-aḫē, son of [paid (?)]; 5 young oxen [at x shekels of gold]
 Uballiṣu-Marduk [son of paid (?)]; 5 asses [at x shekels of gold]
 Izkur-Nergal, son of Nūr-ilišu [paid (?)]; 1 talent 20 mana of wool at 5
 [shekels of gold (?)] Ibni-Amurru, son of Sin-karābi-išme [paid(?)].
 Total, $\frac{5}{8}$ of a mana 8 shekels of gold [they] paid. Never in future days
 shall Ninib-nāšir, son of Amēl-Marduk, his (lit. their) brother(s), or his
 (lit. their) son(s), for any reason have any claim or appeal against Ibašši-
 ilu and his sons. By Bēl, Ninib, Nusku and Burnaburiaš the king they
 have taken oath.

For the price of slaves cf. XIV, 40, l. 5, above. L. 8:
 mārāt irti, "child at the breast;" cf. Ranke, *BE*, p. 28.
 L. 10: SAG-AMAT-ARAD(URU); cf. King, *LIH*, III, p. 133. King
 suggests that URU is "employed as a general word for slave, while
 AMAT indicates the gender." A more probable explanation is that
 it means male and female slave, as one word; cf. LID-GUD, equal
 to "cattle." L. 13: LUGAL-E-NE-NE; cf. LUGAL-A-NI-IB, her master,
CT, II, 25, *Bu.* 91-5-9, 331; *DAR*, p. 81; *MAP*, p. 119; Ranke,
BE, p. 19 = bēlišu. In *CT*, VIII, 27, *Bu.* 91-5-9, 320, we
 have the parallel be-el SAG amtim, the master of the slave.

Ll. 15 f.: The tablet is broken, but enough is left to give us the probable meaning. Bêl-kidini is a dealer who buys the slaves for others, who pay the different commodities mentioned. L. 25: The usual introductory term is U(D)KUR-KU. Here we have UD-ME-DA = matima, "at any time, whenever," and UD-A-GA-BI = ūmu arkišu. The meaning is clearly the same as that of the usual formula. SES-NE-NE, TUR-NE-NE. It is to be noticed that only one of the owners of the slaves is mentioned in the formula. Both are thought of, and consequently the plural SES-NE-NE, etc. For the whole phrase we may compare, man-nu ša ina ur-kiš ina ma-ti-ma i-za-ku-pa-a-ni igarruni (u-ni) lu nišê an-nu-te lu-u aplê-šu-nu lu aḫê-šu-nu ša itti ^mLu-ku u aplê-šu u aḫê-šu di-nu dabābu ub-ta-u-ni, Stevenson, *ABC*, no. 7. L. 26: a-na ME-A-BI. Probably to be connected with ekiam; cf. *DG*², §106, and translated "for any reason."

Clay, *TAN*, XIV, 1:

TRANSLITERATION: ¹[1 ši-ḫi-rum] U-TU ^{mat}Ka-ra-du-ni-ia-a-aš. ²[x ammatu] la-an-šu. ^{3m}Tak-la-ku-a-na-Ka-mu-ul-la MU-NI. ⁴itti ^mA-da-gal-pa-an-ili tamkaru. ⁵mār Bābili^{ki} ša Lu-ku-du^{ki}. ^{6m}dBêl-ki-di-ni. ⁷mār ^dNIN-IB-na-din-aḫê. ⁸IN-ŠI-IN-ŠAM. ⁹ŠAM-TIL-LA-BI-ŠU. ¹⁰20 ŠE-GUR GIŠ-BAR 5 ka. ¹¹šimu 5 šiklu ḫurāši. ^{12m}I-na-E-kur-ra-bi id-di-in. ¹³UKUR-KU [MULU-MULU-RA]. ^{14m}A-da-gal[-pân-ili]. ¹⁵TUR-UŠ[NE-NE a-na ME-A-]BI. ¹⁶INIM NU[-MAL-MAL-DA?]-EŠ. ¹⁷INIM NU-GI-GI-?-EŠ. ¹⁸MU dBêl [^dNIN-IB] dNusku. ¹⁹u Bur-ra-bu-ri-ia-aš LUGAL. ²⁰UR-BI IN-PAD-DA-E-MEŠ. [Witnesses, date, and seals].

TRANSLATION: One child (minor?), a native of Karduniaš, *x* cubits in height(?), Taklaku-ana-Kamulla by name (his name), Bêl-kidini, son of Ninib-nādin-aḫê, bought at his full price from Adagal-pân-ili, the merchant, a Babylonian of the city Lukudu. Ina-Ekur-rabî paid 20 GUR of grain of the 5 KA tax, the equivalent of 5 shekels of gold. In the future, man against man, Adagal-pân-ili or his sons, shall have no claim nor appeal for any reason. By Bêl, Ninib, etc.

L. 1: Restored from XIV, 128^a. L. 3: Kamulla; cf. Hommel, *Geographie*, p. 36. L. 6: Bêl-kidini, slave-dealer; cf. above; here probably acting as agent for Ina-Ekur-rabî. L. 10: GIŠ-BAR 5 KA; cf. Clay, *TAN*, XIV, p. 5. It is hardly possible to translate GIŠ-BAR here as "tax;" cf. below under "Taxes," p. 294. Ll. 13 ff.: cf. no. 7, above. MULU-MULU-RA, "one against the other." Usually the parties included in this term are to be supplied from the preceding text; here the first party is mentioned,

namely, Adagal-pân-ili or his sons, but the second party, Bêl-kidini, is to be supplied.

Clay, *TAN*, XIV, 128^a:

TRANSLITERATION: ¹l fši-ḫi-ir-tum u-tu mâtKa-ra-^dDu-ni-ia-aš.
² $\frac{1}{2}$ ammatu la-an-ša f^dSukal-u-a MU-UN-NE(?). ³itti mKu-ri-i mâr
mBa-bi-la-a-i. ⁴SES-A-NI-ša u itti fAp-pa-ri-ti. ⁵AMA-A-NI-ša u
itti fLa-lu-ti. ⁶fIa-u-tum mâr mRaba-ša ⁷IN-ŠE-ŠAM.
⁸a-na ŠAM-TIL-LA-BI-ŠU. ⁹1 šubat kab-rum k[i-i] 2 šiklu kaspi.
¹⁰1 šubat a-di-lum ki-i 2 šiklu kaspi. ¹¹1 šubat UD-DU-TIK-NE ki-i 2 šiklu
kaspi. ¹²1 šubat ū ki-i 2 šiklu kaspi. ¹³6 ḡa šamnu ki-i 1 šiklu
kaspi. ¹⁴napharu 9 šiklu kaspi fIa-u-tum. ¹⁵a-na mKu-ri-i u fAp-
pa-ri-ti. ¹⁶u fLa-lu-ti a-na šimi-[ša]. ¹⁷id-di-[in]. ¹⁸fši-ḫi-ir-
tum ib ¹⁹2 fši-ḫi-ri-ti m[Ku-ri-i] ²⁰fIa-u-ta
[Witnesses, date, and seals].

TRANSLATION: One little girl, a native of Karduniaš, $\frac{1}{2}$ cubit in height (her height), Sukalua by name, Iautum, daughter (written son) of Rabā-ša bought from Kuri, son of Babilai, her brother, and from Appariti, her mother, and from Laluti. 1 kabrum garment at 2 shekels of silver, 1 adilum garment at 2 shekels of silver, 1 UD-DU-TIK-NE garment at 2 shekels of silver, 1 ditto at 2 shekels of silver, 6 ḡa of oil at 1 shekel of silver; total 9 shekels of silver Iautum paid to Kuri, Appariti, and Laluti as her full price. If the child 2 children Kuri Iautum

L. 1: šiḫirtum; cf. l. 1, XIV, 1. This is the word used in the *Code of Hammurabi* for "minor." Cf. also kal-la-tu ši-ḫir-[tu], *ZA*, XVI, p. 174, l. 39; also, *CT*, XVIII, pl. 15, K. 10089 (*MVAG*, 1905, 4, p. 4). u-tu = alādu. If l. 2 contains no mistake on the part of the scribe, we have a very small child.* Unfortunately the parallel text is broken here, and consequently we can derive no help from that source. The word lānu used in connection with slaves is discussed by Johns, *ADD*, pp. 519 f., and *ADB*, p. 80. In the latter place Johns translates lānu as "perhaps stature." It is used in connection with rûtu, which Johns finally makes approximately equivalent to our "foot." Ll. 4, 5: A-NI-ša, Sumerian and Semitic relative; just as in l. 8 a-na is repeated in šu. Ll. 9-13: For these garments cf. XIV, 157, where kabrum occurs, l. 84. Ll. 18-20 no doubt contained the conditions of the sale. It is to be noticed that in both cases, XIV, 1, and here, the slaves were natives of Karduniaš. For Karduniaš = Babylonia in Cassite times cf.

*The tablet clearly reads as copied. Of course we cannot be sure about the "cubit" meant.

Hommel, *Geographie*, pp. 257, 289. Perhaps these cases come under the three-year law (*CH*, § 117; cf. also §§ 280, 281). For the price, cf. XIV, 7. Ll. 26 ff.: Thumb-nail marks of Kurî, Appariti, and Laluti, instead of their seals. It is of interest to notice that each person made five nail-impressions.

Clay, *TAN*, XIV, 8:

TRANSLITERATION: ¹*m* Dâ'an-^d Marduk mâr ^m Ap-pa-a-a-i. ²*m* Ar-ka-ša-ilu a-na mi-is-su-ti. ³ša ^m d-Adad-ri-ša-šu mâr amē^lNI-SUR. ⁴il-ga-šu-um-ma. ⁵*m* Dâ'an-^d Marduk i-ša-lu-ma. ⁶šu-um a-bi-šu ki-me(?) šu-um a-bi-šu ul i-di. ⁷šu-um a-ḫi-šu i-ša-lu-šu-ma šu-um. ⁸a-ḫi-šu ia-a-nu-um-mi iḫ-bi. ⁹a-na pa-an ^m d Sin-nâdin-šum mâr ^m Adi-mati-^d Marduk. ¹⁰a-ka-am-ma iḫ-bi a-na te-ru-ub-ti-a. ¹¹te-bu-ku-ma a-ma-ti ul lu-um-mu-da-ku. ¹²mâr ^m Gu-ub-bu-ḫi mâr ^m U-bar-ri il-li-kam-ma. ¹³a-ka-an-na iḫ-bi. ¹⁴*m* Nûr-bêlit-A-GA-DE ^{ki} SES-A-NI a-bi-šu. ¹⁵i-na Dûr-^dNI-NIB ^{ki} mi-it-ma ḫi-bi-ir. ¹⁶u ^m Iḫi-ša-^d Adad a-bu-šu. ¹⁷i-na Dûr-^dNI-NIB ^{ki} u-ši-ib. ¹⁸u ^m d Adad-ri-ša-šu a-ḫu-šu ¹⁹. . . . u-a-a-li-id. ²⁰. . . . sa-a i-ša-lu-ma ul i-di-mi iḫ-bi. ²¹*m* d Adad-ri-ša-šu ^m Arka-ša-ilu u-mi-is-si-ma. ²²[a]-na ^m d Bêl-ki-di-ni id-di-in. ²³ul i-ta-ar-ma. ²⁴*m* Ar-ka-ša-ilu aš-šum ^m d Adad-ri-ša-šu. ²⁵a-na-^m d Bêl-ki-di-ni ul i-ra-ag-gu-um.

TRANSLATION: Dâ'an-Marduk, son of Appai, took Arka-ša-ilu to be cleansed by Adad-rišašu, son of the NI-SUR; and they questioned Dâ'an-Marduk, and the name of his father as well as the name of *his* father he did not know. They asked him the name of his brother, and the name of his brother he did not tell. Before Sin-nâdin-šum, son of Adi-mati-Marduk, he spoke as follows: "I objected to my entrance; I was not consulted at all." Mâr-Gubbuḫi, son of Ubarri, came and spoke as follows: "Nûr-bêlit-Agade, his uncle, died and was buried in Dûr-Ninib, and Iḫi-ša-Adad, his father, dwelt in Dûr-Ninib, and Adad-rišašu, his brother, . . . was born, . . . they questioned, and he said: "I do not know." Adad-rišašu has cleansed Arka-ša-ilu, and has given (him) to Bêl-kidini. He shall not appeal the case. Arka-ša-ilu shall have no claim against Bêl-kidini, because of Adad-rišašu. [Seal of Arka-ša ilu.]

The noun *missuti*, l. 2, and the verb *umissi*, l. 21, seem to indicate some ceremony of cleansing. L. 6: *ki-me*, a variant of *kima*; cf. *TA* forms. L. 10: *terubtu* perhaps refers to entering into the service of some man; cf. XIV, 2, l. 14. L. 23 is perhaps to be taken more literally, "he shall not return." Adad-rišašu evidently had some claim on Arka-ša-ilu which he relinquished in favor of Bêl-kidini. Arka-ša-ilu was then in the power of Bêl-kidini, who, as we have seen above, was a slave-dealer.

Clay, *TAN*, XIV, 127:

TRANSLITERATION: ¹NAM-MULU [GIŠGAL] ša ^mTa-ri-bi mār ^mTi-sa. ²i-na ^{al}Eš-ši aš-bu-ma. ³Amēl-d Marduk ^mArdu-nu-bat-ti iš-pur-ma ⁴u-še-lam-ma i-na ^{al}Dûr-d Bêlê ki. ⁵u-še-ši-im-ma ^mArdu-nu-bat-ti ⁶bu-us-su im-ḥa-aš-ma im-ḥur. ⁷m Ta-ri-bu ištu ^{al}Dûr-d Bêlê ki. ⁸uṣ-ṣi-ma A-TAR ša-nim-ma. ⁹il-la-ak-ma uš-šam-ma. ¹⁰m Ardu-nu-bat-ti is-sa-an-ni-iḫ.

TRANSLATION: The slaves of Taribu, the son of Tisa, were dwelling in the town of Ešši. Amēl-Marduk sent Ardu-nubatti to bring (them) up and make (them) reside in the town of Dûr-Bêlê. Ardu-nubatti arranged the transaction and made the agreement with him. If Taribu goes forth from Dûr-Bêlê, goes to another place and dwells there, Ardu-nubatti shall be held (responsible?).

L. 6: cf. maḥiṣ putišu, *Nbk.*, 134. 4; cf. Tallquist, *SN*, p. 92. L. 8: A-TAR, cf. Delitzsch, *HWB*, p. 42 aḥaztu (?) . Clay, *TAN*, XIV, 129:

TRANSLITERATION: ¹ištu bâbu ša ^mKi-din-d Gu-la. ²adi mu-tir-ti. ³ka-ab-li-i-ti. ⁴maṣṣartu ša ^mTa-ri-bi. ⁵amēl pitû ša mu-tir-ti. ⁶ša ki-li a-na mu-te-ir-ti. ⁷uṣ-ṣa-am-ma. ⁸it-ti ša-ni-im-ma. ⁹id-da-ab-bu-ub-ma. ¹⁰Ta-ri-bu. ¹¹. . . . da in-ni

TRANSLATION: The "watch" of Taribu is from the gate of Kidin-Gula to the middle-doors. (If) the keeper of the doors of the prison shall go forth and speak with another, Taribu shall

L. 2: Mutirti=mutirêti, feminine plural of mutirru, sc. dalâti, 'doorwings.' Taribu (cf. preceding text) is the responsible party of this document. This is shown by the fact that his nail-marks instead of his seal are attached. He was probably a slave-master who had charge of the slaves of different owners.

Clay, *TAN*, XIV, 126:

TRANSLITERATION: ¹m d Adad-ba-ni mār ^md Adad-šum-lišir. ²f Ša-lit-tum mârât ^mKi-din-UL-MAŠ. ³AMA-A-NI. ⁴KAL ^mMan-nu-ib-ba-ak-dini-šu SES-A-NI. ⁵Mârât ^mKar-zi-ban. ⁶E-GE-A. ⁷napharu 4 ḳin-ni ^mIlu-ba-ni. ⁸mâr ^mIa-u-ki. ⁹m Am-mar-ša-d Adad. ¹⁰u-ma-as-si. ¹¹i-na ^{alu}Gu-zal-lum-ša-ilu. ¹²a-ši-ib.

TRANSLATION: Adad-bani, son of Adad-šum-lišir; Šalittum, daughter of Kidin-Ulmaš, his mother; a grown person, Mannu-ibak-dinišu, his brother; the daughter of Karziban, a bride; total 4, the family-servants of Ilu-bani, son of Iauki. These Ammar-ša-Adad shall free. In the town of Guzallum-ša-ilu they shall dwell.

L. 4: KAL, cf. XIV, 7, 1. L. 7: Ḳin-ni, "family;" cf. ḳinatâti of Clay, *Murašû*, X, 115, and others; also XIV, 60, p. 35, of the Introduction to XIV. L. 10: U-ma-as-si, cf. XIV, 8. The document refers to a transfer of servants.

3. *A case at law.*—Clay, *TAN*, XIV, 39:

TRANSLITERATION: ¹Di-nu ša ^mU-zi-šu TIG-EN-NA Nippur ki.
²m ^dNIN-IB mâr ^md ^{NIN-IB}kîn-pî-šu. ³u ^mE-KUR-nâdin-šum
 [m] Iz-kur-^dNIN-IB i-di-nu. ⁴m ^{E-KUR}nâdin-šum a-na dânu ki-a-am iḫ-
 bi. ⁵50 še zêr i-na ugaru alu Ša-ir-ri-e ki. ⁶m ^dNIN-IB-nâdin-aḫ-ḫi
 mâr ^mE-til-pu. ⁷a-na a-bi-ia ^mIlurabi a-ḫi-šu i-ta-din. ⁸iš-tu Ku-
 ri-gal-zu mâr Ka-da-aš-man-Ḫar-be. ⁹a-di Na-zi-ma-ru-ut-ta-aš mâr
 Ku-ri-gal-zu. ¹⁰ab-bu-u-a i-te-tir-ri-šu u ma-am-ma ul iš-bu-uš.
¹¹m ^dNIN-IB-kîn-pî-šu mâr ^md Bêl-ni-šu. ¹²i-na Na-zi-ma-ru-ut-ta-aš
 ekli ša-a-šu. ¹³i-ta-bal dânu ^md ^{NIN-IB}nâdin-aḫ-ḫi i-šal-ma ^md ^{NIN-IB}-
 nâdin-aḫ-ḫi a-na dânu ki-a-am iḫ-bi. ¹⁵ekli itti ir-ri-šu-ti ^md ^{NIN-IB}-
 ni-šu. ¹⁶a-ḫi a-bi-šu it-ti aḫ-ḫi-e-šu e-ri-iš. ¹⁷ul itti ekli bur-ku-ti
 na-ad-na-aš-šu. ¹⁸m Di-maḫ-di-^dUraš a-ḫi a-bi-ia. ¹⁹ša i-na Na-zi-
 ma-ru-ut-ta-aš ekli ša-a-šu. ²⁰iš-bu-šu li-ša-lu-šu. ²¹dânu ^mDi-maḫ-
 di-^dUraš i-šal-ma. ²²m Di-maḫ-di-^dUraš a-na dânu ki-a-am iḫ-bi.

TRANSLATION: The decision which Uzišu the TIG-EN-NA of Nip-
 pur rendered Ninib son of Ninib-kîn-pîšu and Ekur-nâdin-šum
 Izkur-Ninib. Ekur-nâdin-šum spoke to the judge as follows: "50
 acres of land in the fields of the city Ša-irre, Ninib-nâdin-aḫḫi, son of
 Etilpu, gave to my father, Ilurabi, his brother. From the time of Kuri-
 galzu, the son of Kadašman-Ḫarbe, to the time of Nazimaruttaš, the son
 of Kurigalzu, my fathers cultivated (the land), and no one collected the
 šibšu-tax. Ninib-kîn-pîšu, son of Bêl-nišu, took possession of that field
 in the reign of Nazimaruttaš." The judge questioned Ninib-nâdin-aḫḫi,
 and Ninib-nâdin-aḫḫi spoke to the judge as follows: "Ninib-nišu, his
 uncle, cultivated the field in partnership with his brothers. The
 burkuti was not given him with the field. Dimahdi-Uraš, my uncle,
 who collected the šibšu-tax in the time of Nazimaruttaš, let them ques-
 tion him." The judge questioned Dimahdi-Uraš, and Dimahdi-Uraš
 spoke to the judge as follows:

For some reason the rest of the suit was not recorded on our
 tablet. Owing to the fact that the text is not complete, it is not
 possible to restore the connection between the persons in the
 first three lines. Ll. 10, 20: šabāšu. Muss-Arnolt, *DAL*,
 p. 1006, quoting *KB*, IV, p. 145, translates la išabbaš "soll nicht
 geheischt werden." The translation offered in *KB* is not this,
 but "korn steuer soll nicht eingetrieben werden"—shall
 not be collected. The translation in *KB* follows *BA*, II, p. 569.
 The word is no doubt to be connected with šibšu; cf. p. 296,
 below. L. 15: literally, "cultivate with cultivation." L. 17:
 burkuti. For this word I would, with much reserve, offer some
 such meaning as 'deed.' For the kings mentioned in this docu-
 ment cf. above, p. 281.

4. *Contracts*.—Clay, *TAN*, XIV, 42:

TRANSLITERATION: ¹dup-pi ri-ki-iš-ti. ²ša^m In-na-an-nu. ³a-na amēl riḫḫê pl. ⁴u KA-ZID-DA. ⁵ir-ku-su. ⁶kurunnu ul ṭa-am-ma. ⁷GAR (akālu) ul ba-ni-ma. ⁸i-na ba-lu^m Rabâ-ša-^dNergal. ⁹GAR šikaru u me-ri-iš-tum. ¹⁰i-nam-di-in-ma. ¹¹i-na-du-u. ¹²i-ba-ka-nu. ¹³nap-ḫa-ar. ¹⁴ši-ka-ri. ¹⁵ša iš-tu arḫu Araḫšamna. ¹⁶ša šatti 1 kan. ¹⁷a-na ka-ab-ri. ¹⁸i-ka-na-ak.

[Date and seals of the riḫḫu and KA-ZID-DA officers.]

TRANSLATION: The tablet of contract which Innannu drew up with the riḫḫu and KA-ZID-DA officers. In case the wine is not good and the bread is not clean, without (the consent of?) Rabâ-ša-Nergal, he (Innannu) shall give bread, wine and new-wine, and they shall deliver them, they shall . . . All of the wine from the month Araḫšamna of the year one, shall be sealed for the kabri.

L. 9: Me-ri-iš-tum, the usual meaning is "planting." Here perhaps an *m*-formation from the root of פִּירֵשׁ; cf. the Soudanese *marisa*, "date-wine" (Doughty, *Arabia Deserta*, p. 629).

L. 12: Do we here have a verb corresponding to *bukanu*?

L. 17: Kabri, cf. kapri, 'cup' (Muss-Arnolt, *DAL*, p. 423).

Clay, *TAN*, XIV, 123:

TRANSLITERATION: ¹1 alpu ri-it-ti ki-i [2 šiklu ḫurāši]. ²1 imêru ki-i 2 šiklu ḫurāši. ³it-ti^m Ṭāb-šil-li mār^m Ab-ta-a-na-ilu^{m d} NIN-ŠAR-muraššû-rêmu. ⁵IN-ŠI-ŠAM. ⁶a-na ŠAM TIL-LA-BI-ŠÛ. ⁷60 til-li-e šamni ra-bu-ti. ⁸ki-i 4 [šiklu ḫurāši] i-di-in. ⁹ul i-tar-ma^m Ṭāb-šil-lum. ¹⁰aš-šum alpu imêru ul i-ra-gu-um. ¹¹u^{m d} NIN-ŠAR-muraššû-rêmu. ¹²aš-šum 60 til-li-e [šamni ra-bu]-ti. ¹³a-na^m Ṭāb-[šil-li mār^m Ab-ta-a-na-ilu]. ¹⁴ul i-[ra-gu-um].

TRANSLATION: One pasture-ox at 2 shekels of gold, one ass at 2 shekels of gold, NIN-ŠAR-muraššû-rêmu bought from Ṭāb-šilli, son of Abta-ana-ilu, at their full price. Sixty large vessels of oil, valued at 4 shekels of gold, he paid. He shall not have recourse ("Er soll den Kauf nicht rückgängig machen"). Ṭāb-šilli shall bring no claim for (concerning) the ox and the ass; and NIN-ŠAR-muraššû-rêmu shall bring no claim against Ṭāb-šilli for the 60 large vessels of oil.

L. 7: Til-li-e, perhaps to be read tal-li-e, plural of tallu, "vessel;" cf. XIV, 163, below.

Clay, *TAN*, XIV, 106:

TRANSLATION: 30 GUR of grain of the 12 KA tax, the portion of the city Šarmaš, which Bêl-mukîn-aplu received from Bêl-šululi, son of Belani, Mutakkil-Marduk, the scribe, son of Ilu-rabî, Amêl-Sin, son of Adad-rizûa. 30 GUR 108 KA of grain of the 12 KA tax they shall pay, and their seals they may break. [Date and seals of Amêl-Sin, Bêl-šululi, and Mutakkil-Marduk. Note stating that this is a duplicate tablet.]

Other contracts are: XV, 43: "3 GUR of grain, at interest, out of the wages tax (GIŠ-BAR-ŠE-BA) Pû-Adad, son of Ikkari, received. On the day of harvest he shall repay it." XV, 82: "14 GUR 72 KA, the portion of the full tax remaining unpaid out of all that he paid and delivered. On the day of harvest Reštušu shall pay it." (Reštušu owed the temple a certain amount of grain, part of which he paid, the unpaid part becoming the amount on a note to be paid on the day of harvest.) XV, 142: "90 KA of AŠ-AN-NA grain of the full tax, with interest to the amount of 66 KA of corn, was received by Likdišir. On the day of harvest he shall repay it." XIV, 11: Takalti-Adad agrees (bu-us-su im-ḥa-aš) to deliver a cow in payment at a certain time. In case of non-delivery he is to repay two cows. The beginning of the document has to do with a detained slave, ik-la-šu. XIV, 38: "Cattle to the number of 5, for (?a-na, we should expect from) Sin-etilli son of Zabrum, Šelibu received and tended (ib-ḫi?-id). Šelibu shall take and deliver the cattle to Innannu. If he does not deliver them, he shall repay (i-ta-na-pal) *x* cattle." XIV, 49: "2 GUR 162(?) KA of grain of the full tax, together with 2 GUR 24 KA, his share, which . . . paid and delivered. On the day of harvest Sukal-aḫ-u-ērīš shall pay to Martuki." XIV, 98: Receipt of grain, which is to be repaid on the day of harvest and the debtor's seal (tablet) broken. XIV, 41a: A promissory note, for arrears in interest (IB-KID HAR-BA) to be paid on the day of harvest. XIV, 119: Cattle contract. L. 3, a-pa-ar, "meadow." The end of the contract gives the number of cattle to be repaid, i-ta-na-ap-pal, in case of losses, ḥa-li-iḫ-ti.

II. THE PROPERTY AND INCOME OF THE TEMPLE

1. *The income designated as* GIŠ-BAR, GAL, 5 KA, 6 KA, etc.—This is discussed by Clay, Vol. XIV, p. 5. Under this head only those documents will be noted which clearly have to do with income. There are a number of documents, such as XV, 4, which may be statements of taxes paid to the temple, but which may equally well be taken as payments of salaries; cf. "Babylonian Bookkeeping," above, p. 282.

XV, 10: "Grain of the full tax, in the form of BAR-grain (⁸⁰BAR), flour, etc." L. 4, col. 2, shows that flour was due, but not paid (LAL-NI). The revenues were received from the town of

Zarat-IM, the neighborhood of the city (Nippur?), the soldiers (šaḇē) of Nippur; and as interest (ru-ub-bi-e) accruing from grain of the tab-ki tax; cf. XV, 29, 5, from which it seems that tabki, "poured out," must refer to some use to which the grain is put, not to storing it. XV, 48: "Grain of the full tax, which Kiṣaḥbut received (mi-taḥ-ḫu-ru Perm. I, 2) from three persons." The total is designated as salary for the riḫḫu officer. XV, 54: Taxes received from certain towns. XV, 58: "xGUR of grain of the full tax, xGUR, wagon-hire, out of the grain of Bēl-mukīn-aplu, Ninib-muballiṭ, and Banā-ša-Sukal brought from the town of Dār-Nusku." L. 3, i-na libbi še'um ša. This is the full formula; frequently še'um is omitted. XV, 61: L. 5 shows that the tax came to the temple through Innannu. XV, 102: A list of towns and the revenues they paid to the temple. L. 7, a note, "In addition, 224 GUR which (for?) ki-mu šikaru^{pl} (BI-MEŠ) iṣ dal-tu." Ll. 34 ff., perhaps payments "up to the year 19." XV, 149: Taxes in the form of flour, wine, and sheep paid to the temple by certain persons and towns. L. 144 gives the amount still due (IB-KID). XV, 159c: A list of towns and their revenues. XIV, 18: Payments of grain from certain towns. For the heading of the column of towns, cf. XV, 132, and perhaps XIV, 166, 25. XIV, 24: L. 16, "besides 28 GUR delivered as support for the temple (kurmat bīt ili)." XIV, 26: "1 GUR 96 KA, unpaid interest on the full tax, which Kiditi and Eribi (owed and now paid?), together with 1 GUR which was paid (on time?), and 1 PR which Abiauti delivered" (šulû, the regular word for paying or delivering tribute or tax). XIV, 68: Receipt of sheepwool. XIV, 112 and 114 show how careful was the record of tax-collections. The names of the towns from which the taxes came, the local agents who collected them, and in some cases the date of collection (no doubt when it was not the tax for the year mentioned in the note at the end) are given; finally the totals, the agent of the temple who received the revenues (mi-taḥ-ḫu-rum), and the date.

2. *Other kinds of revenues.*—XIV, 31: "Year 19 of Kuri-galzu." Six columns headed re-eš buši, šib-šum, zittu u-du-u, ki-iṣ-rum, napḫaru, MU-BI-IM. The reverse had a similar heading. Rēš-buši, literally "first or best of property," here means "first-fruits," and is to be considered as a regular kind of tax; cf. Heb. ראשית. Zittu (ḫa-la) udû, perhaps a tax on house-

hold goods, personal property in contrast to one on real estate; cf. lexicons under *zittu* and *udû*. For *udû* cf. XIV, 51, 124, 146; XV, 130, 181, and the following. *Kišru*, "rent" or "hire;" cf. XV, 90, 48; 157, 27; XIV, 128. *Šibšu*; cf. Muss-Arnolt, *DAL*. A more definite meaning than "tax" cannot be determined from these texts. Other references to *šibšu* are found in the following texts: XIV, 125: [*šum*] *maḥ-ru-ma i-na Dûr-^dSin tab-ku*, *šatti* 13^{kan} *Ku[-ri-gal-zu?]*, "grain received and 'poured out' in Dûr-Sin, the thirteenth year of Kurigalzu (?)." * The grain is classified as *šibšu* and *AŠ-AN-NA*. For *miksu*, l. 14, see *DAL*, p. 538. L. 15, "in addition, 24 *KA* from the town *Pa-tir* (?)." XIV, 37: "Year 22 of Kurigalzu. Grain received and 'poured out' in *Karû-Bunna-Marduk*. *Šibšu*, seed-grain and *AŠ-AN-NA*, paid by the patesis of *Erba-Nergal*." XV, 166: A list of grains, no doubt collected as revenue, including *šib-šum*, *kišrum*, *AŠ-AN-NA*, *TIG-TUR*, *TIG-GAL*, and *siḥlu*. L. 19, *miksu*; see XIV, 125, l. 14. XV, 47; see below, p. 317. L. 14, "1 *GUR* 114 *KA*, the *šibšu* of the town *Nûr-Adad*." XV, 115; see below, p. 298. XV, 131: "Revenue (full tax) from the town *Zarat-dûr-Gula*, for the year 22. First-fruits, *šibšu*, *kipātu*, *AŠ-AN-NA*, *šibšu*, *TIG-GAL*, *MU-BI-IM*." XIV, 32: "Tax (telitum) of the year 19 of Kurigalzu. *Rêš-buši*, *šibšum*, *AŠ-AN-NA*, *TIG-GAL*, and *ZAG-ĦI*." The word *telitum* has a more general meaning than "crop." These documents make it evident that the word means "tax," "revenue;" cf. *šulû*. The above text then reads: "Revenue for the year 19 of Kurigalzu, paid as first-fruits, etc." XIV, 31, above, is the same kind of list with *telitum* implied as a heading. XIV, 33: [*Telitum*] *šatti* 20^{kan} *Kurigalzu*. *šum*(?)*šibšum pa-rim-ma-tum*(?), *maḥru*, *IB-KID*. This text is important because from it we can determine the meaning of the frequently occurring ideogram *IB-KID*. We have three columns, the first giving the amount of grain due as *šibšum*, the second the amount received, and the third the amount still due, that is, not received. That this is the correct interpretation is seen from the fact that the amounts in column 2 subtracted from those in column 1 give those in column 3. The transcription of *parimmatum* is conjectural, but it does not affect the correctness of the conclusion drawn. For the ideogram *IB-KID* cf. XIV, 26, 5; 33, 2; 92, 1; 99, 49; 113, 5; 121, 4; 41a 1; 117a 9; XV, 6, 8; 19, 19; 30, 2;

*Cf. *Introd.* to Vol. XIV, p. 3.

46, 11; 64, 10; 68, 2; 82, 1; 106, 9; 122, 7; 141, 8; 155, 21; 173, 6; 182, 9. XIV, 100: "The revenue classified as full tax from the town of Ḥamri for the year 12, in the form of first-fruits and šibšum." XIV, 141: ". . . . 10 qa tax, revenue (te-lit) from the town of . . . , as first-fruits, šibšum kišru and na-aḥ-ḥu-ḥu." Naḥḥuḥu occurs here only; no doubt it is a form of revenue. XIV, 144: "x GUR of grain of the full tax, classed as first-fruits, the salary of 4 riḫḫu officers for the year 5. x GUR as salary (aklum), 10 GUR 'poured out' (tu-bu-uk-ku-u; cf. tabku) for 1 GUR, 1 PI, 5 GUR wagon-hire, x GUR salary, x GUR unpaid (LAL-NI)." Tubuku ina 1 GUR, 1 PI; cf. above, p. 295. XV, 10. Here again it is evident that tabāku is some business transaction. XIV, 146: "First-fruits, šibšum, udû, and kišrum." XIV, 79: "Grain classed as full tax which was paid by Martuku out of the revenue of the sowing of the year 22 on the estate of Ninib-aplu-iddina. 72 qa as wages of the potter, 72 qa as salary of Adagal-pân-Marduk, the gardener. XIV, 118: "Wagon (loads of grain), the revenue from Dûr-bêlê, year 5 of Kudur-Bêl." That şumbi here is to be translated as "wagon-loads of grain" follows from l. 24, where ^{se}zêr, "seed-grain," is inserted. For the meaning of ḥarbu, l. 9, cf. p. 308. This is the revenue from Dûr-bêlê from the 10th of the 3d month to the 5th of the 4th month, year 5 of Kudur-Bêl. XV, 5: A receipt given by Amêl-banî for certain grain of the revenue classed as full tax, from the town of Zarat-dûr-Gula. For l. 2 see below. The meaning of mu-is-ri of l. 1 is not clear. XV, 59: "^{se}HAR-RA, tumru, prepared grain as full tax," etc. L. 2, end, the GIŠ-sign takes the place of the usual MU-BI-IM; cf. *Br.* 5707. L. 10, together with 48 qa, instead of the ru-(šup)ga of the year 5. Ki-mu here and in cases like XV, III, 14; 132, 5 seems to be a variant of kima; cf. XIV, 8, 6, kime. In XV, 196, 16 it is probably to be translated as "flour," and in XV, 135, 7 either translation is possible; cf. below, p. 319. The reverse deals with taxes, telitu.

XV, 91: Like XIV, 118, with additional lists. The tablet is too badly rubbed to determine the headings of columns 2 and 3. ZAG-ḪI-LI-ŠAR (written also ZAG-ḪI-LI and ZAG-ḪI), siḫlu; cf. Meissner, *Supplement*, p. 71; there translated as "a prickly plant;" cf. references to *Maḫlû* 5, 32, etc.; cf. also *Labartu* (ZA, XVI), II, 34; III, 56. In the latter instance it is written out

siḫ-lu-u. The word also occurs in the historical texts; see Muss-Arnolt's *DAL*. The word is translated as "thorn" by Myhrman and others. This may be a correct meaning of the word, but from the passages quoted below it seems clear that ZAG-ḪI-LI-ŠAR in these texts is a plant of value. As Tallquist has shown (p. 140 of *Maklû*), the plants there mentioned are chosen because of the likeness of their radicals to those of the verbs used; cf. Zimmern, *BBR*, p. 223. The ideogram occurs also in the following texts: XIV, 18, in connection with AŠ-AN-NA, etc., in a revenue list; XIV, 21, in a payment of flour, wine, onions, etc.; XIV, 24, similar to 18. L. 13 contains a note, ḫar-šu-u; cf. *Br.* 5990; Delitzsch, *HWB*, p. 293; Muss-Arnolt, *DAL*, p. 341. The root has such varied meanings that one cannot assign any meaning here, in view of the context. L. 16, cf. above, p. 295. XIV, 34, like 18 and 24; XIV, 88, l. 6; XV, 5, 2; 9, 2; 12, 4; 29, 2; 70, 5; 91, 2; 117, 2; 157, 1; 166, 1; 170, 1. AŠ-AN-NA, see Vol. XIV, p. 31, note. Ziemer (*BA*, III, p. 484) thinks it is equivalent to *asnê*, but his argument is by no means convincing, and we are no nearer a solution with this equation; cf. Zimmern, *BBR*, p. 220. The connection between AŠ-AN-NA and bututtu is seen from XIV, 77; 1 GUR 30 QA AŠ-AN-NA GIŠ-BAR 6 QA ša i-na libbi ša ^{a1}Za-rat-dûr-dûr-Gu-la a-na bu-tu-ut-ti ha-aš-la-ma a-na a-bi nadnu (nu): "1 GUR 30 QA of AŠ-AN-NA out of the 6 QA tax from Zarat-dûr-Gula, was ground into bututtu and given to the abi;" cf. XV, 35, 7. Bututtu is therefore a variety of flour ground from AŠ-AN-NA; cf. XV, 53: AŠ-AN-NA of the full tax of Zarat-IM, paid to certain persons. For ll. 5 and 6 cf. p. 312. A note is added after the date, accounting for 90 QA of flour (kime) made from AŠ-AN-NA grain of the full tax, which the "house of the seal" (bît-kunukki) sent to Nippur; 4 PI of flour (kime), 1 PI of flour (bututtum) received by Sin-naṣṣira. Here we clearly have two kinds of flour made from AŠ-AN-NA. For other kinds of flour see below, p. 300. AŠ-AN-NA is a grain, and is a regular kind of revenue paid into the temple.

^se BAL. XV, 115: "55 GUR of BAL grain, of the tax 'poured out' (tab-ki) in the town of Taribatū. Innannu received it from the hand of Belšunu by order of Luṣṣu-ana-nûr-Bêl." Out of it were paid amounts to certain persons. The grain is classified under three headings: Tabki, "poured out," salary tax,

and 10 KA tax. The only amount under the first head is 3 GUR, which was paid to the house of Innannu at Nippur. There are three entries under the second head: 7 GUR paid to Allia, son of Luššu-ana-nûrišu, received by Ia-e(?) -a (as agent for the first); 1 GUR as wages (zêr?) of 2 patesis of Sin-issahra; 1 GUR of HAR-RA grain (or perhaps interest) paid to Hunnubu. Belanu received 25(?) GUR of the 10 KA tax grain, and a note states that he received 8 GUR 144 KA additional by order of Luššu-ana-nûr-Bel. L. 11 probably belongs to the same note, and gives the explanation of the extra grain paid. It was paid from the šibšu tax of the god of the zakiri. L. 13, "6 KA to Innannu for fodder for his horse." L. 14, "x GUR for the measurer (ma-an-di-du)." L. 16, "6 GUR to Takišu, fodder for an ass, and for wine." L. 18, perhaps the same as l. 11: "out of the šibšu of the god in the zakiri." L. 19, 20, "an amount paid out of the portion of Innannu." L. 21, "90 KA paid out of the portion of Martuku." Or the ditto may refer to the portion of Innannu, and is to be translated, "Martuku paid out of the portion of Innannu." L. 24, "3 GUR 78 KA of AŠ-AN-NA, the šibšu-tax of the zakiri of the shepherd, Aḫidutum and Išemutum(?) brought to the storehouse and gave it to Innannu (ušamḥarum)." The meaning of ^{is}zakiri is not clear; perhaps it is a wooden shrine. ^{se}BAL also occurs in XV, 144, l. 6, with ^{se}zêr, "seed-grain" and KI-MU. BAL with grain occurs in Reisner, *TU*, in the sense of "aufspeichern."

Other grains given to the temple as revenue are the following: TIG-GAL; cf. above, *passim*; cf. also Clay, *Murašû*, X, sign-list, No. 179. This grain is also referred to in the *Ritualtafel*n, Zimmern, *BBR*, p. 225. TIG-TUR; cf. the same references; cf. XIV, 3a, 3, ^{se}ma-ti; XV, 133, 2, and 150, 4, ^{se}NE and ^{se}BE.

XV, 97: Date. "The grain which was brought from the town of Taḫlaš and put into the large gate (abulli) of the god Šulmu." The grain was brought by the parties named. The large gates seem to have been used as granaries in Babylonia, just as they were in Europe in the times when cities were walled in. XV, 141: Grain brought from Dûr-Nusku and perhaps paid out. L. 15, "flour which was brought from the open steppe(?)" (ša ištu pa-an šêri(?) na-ša-a). The total received was 2 GUR, 18 KA; 24 KA were still due (LAL-NI). XV, 17: Probably a list of payments to the temple. L. 16, šu-la-aš-šum

= "delivered it for him." XV 173: Grain received by Innannu from two towns for the temple. In addition there is a payment, not belonging to the list, from another. L. 5 gives the total amount received, l. 6 the amount unpaid; perhaps not turned over by Innannu. XV, 174, 175: It is not clear whether these are payments to or by the temple. The absence of the check-marks is in favor of the former. XV, 182: Payments from certain towns. Ll. 8 f., amount received, amount still due (IB-KID), and wages. XV, 196: Lists of grains received or still due (LAL-NI).

Besides the bututtum flour mentioned above, p. 298, the following are found in these texts: XIV, 47: ši-ḥi-rum, cf. XIV, 117a, 1; ši-ni-tum, cf. XIV, 117a, 5, and XV, 181, 8; ki-patu(?) flour, cf. XV, 181, 6; pa-ḥi-du, cf. XIV, 117a, 2; XV, 181, 5; šI-GAR-TAK, cf. XIV, 117a, 3; ri-du, cf. XIV, 117a, 6; XV, 181, 3; SU-AD-E(?), cf. XV, 181, 4; ši-ib-ri flour, cf. XV, 181, 7. For šibru, a grain, cf. Muss-Arnolt, *DAL*, p. 1005, and *BA*, IV, p. 305. To translate KIN, šipru (cf. *Br.* 10753) and connect it with שִׁבְרִי is rather a case of juggling with ideograms. That שִׁבְרִי and šibru are to be connected is more probable.

The connection of MUN, XV, 181, 9 (cf. XV, 16, 8; 44, 20; 64, 7; 147, 6; 169, 3), with these different kinds of flour makes it unlikely that it is to be translated "salt" (ṭabtu). For doubt as to whether it ever means "salt," see Muss-Arnolt's *Dictionary*. Here it probably represents some member of the vegetable kingdom.

3. *The flocks and herds of the temple.*—XIV, 44: A list of persons and the sheep which they presented to (?) the temple. XIV, 52: The meadow (?) ZA-KUR; date. List of 1 bull, 34 full-grown cows, 4 three-year-old cows, etc. Total, 77 cattle (LID-GUD-SUN) . . . ? and a quantity of butter. The cattle are in the hands of Gubbuḥi, and belong to the district (piḥat) over which Nunakte has charge. This is no doubt a single herd of cattle, a number of which made up the larger herds of the temple. A list like that represented in XIV, 99a (see below) was made up of smaller lists like this one. The quantity of butter recorded corresponds to the amounts recorded in the last column of such a text as 99a. XIV, 137: This tablet is badly broken, but enough of the text remains to show that it was an

inventory of a herd of 20 cattle, the butter due, and the names of the nâkidu, ĥazannu, and kaššû (see below). The seal of Amêl-Marduk is attached, which shows that he is the person who "took out" (i-ti-iḫ(?)) the herd. He is to pay over the hides (taḥsa), etc. (i-na 10 mašku (?) i-nam-din, i-na i-na 100 ša it-te-iḫ, i-na 150 ĥimêtu i-na 170 ĥa-za-an-nu a-na šu LID-GUD-SUN i-man-nu, ĥa-za-an-nu a-na šu ul in ^{amêl}rê'u u-pa(?) -ka(?) -ru-ma(?) LAL-NI ĥa-za-an-nu iṣ-ši-rum). The latter part of the document is the contract with the temple. A man took out a certain number of cattle, was allowed a certain percentage for losses by death, etc., but was also expected to return a certain percentage by way of increase, and for the dead he was to return the hides, bones, etc. Cf. Clay, *Murašû*, X, pp. 23 ff., and *Introd. to Vol. XIV*, p. 26. XIV, 162 is another herd similar to XIV, 52.

XV, 199: Lists of cattle with the names of the herdsmen in charge. The totals do not include the numbers after TA, unless those numbers are included in the numbers before it. These insertions are perhaps to be considered as notes, and refer to cattle which the man holds, but are accounted for in some other list. It is to be noticed that there are two sets of totals. In column 9 the totals of the herds in charge of the different men are given; and in l. 14 the grand total of all the cattle, got by adding up the totals of column 9. Besides this there is a separate total of all the cows. The percentage of increase in flocks and herds is based on the number of potential females—cf. above. L. 15, cf. XIV, 99a, 5, below.

TRANSLITERATION: ²⁶napharu 719 birum na-kam-tum adi 2 ša Mâr-^mAḥ-li-u u-ak-ki-ra adi 140(?) ša Bâb-mi-ni adi 185 ša tamtim ²⁷ištu tamtim u Dûr-ku-ri-gal-zu il-ga-am-ma id-di-na adi 21 ša ^mAmêl-Marduk im-^dĥu-ru-[ma] a-na ²⁸^md Marduk-nâšir is-si-ir-šu itti 60 ša Mâr ^mLa-ki-it-zi-e(?) -la [im-ĥu]-ru-u-ma a-na ^hikkarê^{pl} u-za-'i-zu itti 30(?) ²⁹itti 30 ša a-na šimu a-me-lu-ti na-ad-nu itti 69 ša pa-te-si be bil^{pl} na-ad-nu itti 4 ša a-na ^mBêl-u-za ³⁰itti 13 bu-ul-lu-kutu e-li zi-kar u a-ra-ad šar-ri itti 1 ša a-na niḫ^d Istar pa-al ³¹u 29 mašku šu-lu-u kât ^md Marduk-nâšir 2 LAL-NI mašku ša nâkidê^{pl} itti 5 ša i-na šatti 14^{kan} na-ad-nu šu-lu-u. ³²1 pi-iḫ-du ^mTa-ri-bi-ilu 1 pi-iḫ-du ^mĤu-za-lum itti 3 ša i-na šatti 12^{kan} na-ad-nu šu-lu-u napharu(?) 4 a-na e-si-ri-šu. ³³26 birum ša i-na šatti 7 ^{kan}ištu tamtim il-ku-ni kât ^md Marduk-nâšir duppi šu-ma-ti ma-ḥi-ir is-si-ra-am-mâ a-na mu-uḥ ³⁴itti 19 ša ^mAmêl-^dMarduk a-na mu-uḥ ša ^{alu}Ardu-Belit ^{ki}ru-ud-du-u

[itti] 8 (?) ša ^mdNin-ib-mu-bal-liṭ i-na li'u-šu ³⁵itti 12 ša ^mIddina-^dNergal a-na mu-uḫ-šu ru-ud-du-u itti ša 20 birum 160 gur šeum ša 1 alpu 8 gur šeum ša ^mIb-ni-^dKUR iddina (na) a-na ³⁶25 birum ša Dûr-ku-ri-gal-zu ša i-na šatti 17 ^{kan}a-na e-ri-ši u tu-ur-ri na-ad-nu itti 24 ša a-na ir-ri-ši ša ¹Ardu-Bêlit ³⁷i-na duppi ša ¹Ardu-Bêlit ^{ki}ša-aṭ-ru šu-lu-u kât ^mAmêl-^dMarduk duppi šu-ma-ti ma-ḫi-ir is-si-ra-am-ma a-na ^mdMarduk-nâšir i-nam-din (in). ³⁸30 birum ša ištu tâmtim il-ḫu-ni(?) a-na Mâr-^mki-lam-da-ku ka-an-gu a-na e-ri-ši u tu-ur-ri na-ad-nu duppi šu-ma-ti [ma-ḫi-ir]. ³⁹is-si-ra-am-ma a-na ^mdMarduk-nâšir i-nam-din(in) 1 alpu Mâr-^mdAdad-ša-kim-ta itti-šu i-nam-din(in) a-na ^mdNin-ib-iddina(na). ⁴⁰birum ša i-na šatti 15 ^{kan}ištu tâmtim il-ḫu-ni itti ša 67 birum 536 gur šeum ša 1 alpu 8 gur šeum ša ^mDišpu-E-kur i-si-ru ⁴¹ša šatti 10 a-na ^mdMarduk-nâšir ru-ud-du u 30 birum ša a-na ri-mu-ti na-ad-nu šu-lu-u. ⁴²alpu coll šu-^{gi} ša i-na kât amêl pa-te-si^{pl} maḫ-ru-u-ma a-na la-ta-ki pa-aḫ-du 2 ^mdMarduk-nâšir 2 ^mdNin-ib-mu-bal-li-ṭ. ⁴³1 ^mAmêl-^dMarduk 1 ^mḪa-an-bu 1 ^mMu-kal-lim naḫḫaru 7 alpu^{coll} šu-^{gi} a-na la-ta-ki pa-aḫ-du u-kab(?) -ba? ⁴⁴15 birum ša a-na pa-te-si^{pl} u ḫa-za-na-ti i-na šatti 5^[kan] ipru a-na e-ri-ši u tu-ur-ri maḫ-rum duppi šu-ma-ti-šu-nu ^mAḫ-iddina (na)-^dMarduk [ma-ḫi-ir]. ⁴⁵is-si-ra-am-ma i-nam-din.

TRANSLATION: Total, 719 young oxen [or perhaps to be read simply "cattle" in all cases], the property [literally "treasure"] of the temple(?). In addition, 2 which Mâr-Aḫliu bought(?); in addition, 140 belonging to Bâb-mini (Gate of numbering [x] from the sea (country) and Dûr-Kurigalzu brought and gave ; in addition, 21 which Amêl-Marduk received and gave to [x] which Marduk-nâšir collected for him(?); together with 60 which Mâr-Lakitzia(?) received and distributed among the farmers; together with 30 together with 30 which were given for the purchase of men; together with 69 which the patesis of gave; in addition, 4 which to Bêl-uza ; in addition, 13, apportioned among(?) the men and servants of the king; together with 1, an offering to Ištar and 29 hides delivered by Marduk-nâšir (2 hides short), the hides due from the herdsmen, together with 5 which were paid and delivered in the year 14 [cf. XIV, 136, 14, 27]. One herd(?), Taribi-ilu; 1 herd, Huzalum; in addition, 3 which were given and delivered in the year 12. Total(?) 5(?) for gathering(?) by? Twenty-six young oxen which were brought from the sea (country) by Marduk-nâšir in the year 7; when he receives the tablet with the names, he shall inclose it(?) [or perhaps, "check it up"] and to In addition, 19 which Amêl-Marduk drove to the city of Ardu-Bêlit In addition, 8(?) which Ninib-muballit wrote on his tablet [that is, made an inventory of them on his tablet] In addition, 12 which Iddina-Nergal drove to him (to Ninib-muballit?), taking, in addition, 160 ^{gur} of grain for 20 oxen, 8 ^{gur} per ox, which Ibni-KUR gave for 25 young oxen, belonging to the town of Dûr-Kurigalzu, which were given in the year 17 for farming and turri. Together with 24 [given] for the farming of the town of Ardu-Bêlit, on the tablet of Ardu-Bêlit

the account of them is written, they were delivered by Amêl-Marduk. When he receives the tablet with the names, he shall inclose it(?) [or perhaps, as above] and give it to Marduk-nâšir. Thirty young oxen which were brought from the sea (country) and given to Mâr-Kilamdaku, the notary, for farming and turri. When he receives the tablet with the names, he shall inclose it(?) [or perhaps, as above] and give it to Marduk-nâšir: One ox Mâr-Adad-šakimta [gave] . . . with it he shall give to Ninib-iddina. The young oxen which were brought from the sea (country) in the year 15, together with these 67 oxen 536 GUR of grain, 8 GUR per ox, the grain Dišpu-Ekur gathered . . . [*x* young oxen] of the year 10, driven to Marduk-nâšir, and 30 young oxen which were paid and delivered, for salaries. Old oxen which were received from the patesis and kept for . . . (?) 2, Marduk-nâšir; 2, Ninib-muballî; 1, Amêl-Marduk; 1, Hanbu; 1, Mukallim; total, 7 old oxen kept for . . . (?). Fifteen young oxen which were received in the year 5, for the patesis and hazannu, as wages for farming and turri. When Aḥ-iddina-Marduk receives the tablet with their names, he shall inclose it(?) [or perhaps, as above] and give it over.

The reverse of this tablet gives the sources from which the temple received its herds, and the disposal made of them. Most of the large herds owned by the temple no doubt were received in payment of taxes, or as gifts. These herds were then hired out and brought in a large revenue.

The rendering of isiramma is uncertain. "Inclose it" was given in view of esiri ša duppi; cf. Muss-Arnolt, *DAL*, and Delitzsch, *HWB*. On the other hand, it seems as though the alternative translation offered would fit the context better; cf. XIV, 99, which follows.

XIV, 99: "The numbering of large and small cattle which? Bêl" (mi-nu LID-GUD-SUN u šênu ša ^md Bêl). Then follow the lists of bulls, cows, etc., and at the right-hand side no doubt stood the names of the herdsmen in charge. Occasionally we find a line where no numbers are recorded, but the words ul i-ti-iḫ, "he did not take out," are inserted. This means that the herdsman did not take out any cattle at that time. L. 16, "In the year 11 of Kadašman-Turgu, in addition, his large cattle inspected (? it-ta-an-ba or ma-ar) at Nippur." This note may be incomplete and is consequently more obscure than such notes usually are. L. 23, "In addition, 3 full-grown cows and 1 three-year-old cow, belonging to Ilu-maḥḥi. In addition, 1 full grown cow and 12 calves belonging to *x*." Notes like these seem to bear out the translation of adi as 'in addition.'

At the head of this tablet stands the name of Bêl . . . , who had charge of the flocks and herds. To the side belong the names of the herdsmen who tended the herds. The numbers after adi perhaps represent the cattle or sheep belonging to another overseer, but at the time of counting in the care of these herdsmen. L. 31, ^mGi-mil-lum i-si-ra dup-pi šu-ma-a-ti i-na GI GUR-IM-MA kam-sa-at; cf. below, p. 308.

Rv. ³⁵In addition, 19 which he took out; in addition, 4 cows; in addition, 87 three-year-old oxen, etc. ³⁶Driven [to some town] and sold [literally, business conducted, nikasu ipšu], together with 4 which were taken to Nippur, and received by Irimšu-Ninib; together with . . . ³⁷and 50 hides, as many as he received, he delivered (50 mašku ma-la il-ka-a šu-lu-u). ³⁸In addition, 19, which he took out; in addition, 4 cows, together with 40 young oxen, which through Ištar-nisu in the year 12 were . . . ⁴⁰were taken and received by Irimšu-Ninib, together with 20 which were overdue (LAL) and collected (is-ru; cf. XV, 199 above) in the year 13 and to . . . ⁴¹11 four-year-old oxen, 13 three-year-old-oxen, etc., total 32. ⁴²In addition, 24 which he took out; in addition, 8 cows, together with 11 which were due from the year 13 (itti 11 ša i-na šatti 13 LAL ma), these he gathered and drove to the district of . . . (is-ru-ma a-na pi-ḥa[-at () ru-ud-du-u]) [cf. l. 40 above]. ⁴³42 young oxen, which were received from Ištar-nisu in the year 12, and (driven) to Nippur. ⁴⁴42 oxen, šA(B)-GUD of 6 fields (ḥar-be, cf. below, p. 308) of the city of Tukulti-Bêlit. ⁴⁵48 oxen, šA(B)-GUD of 9 fields (ḥar-be) of the patesis of the new-land(?) around the towns of Kâr-Bêl and . . . ⁴⁶43 oxen, šA(B)-GUD of 7 fields (ḥar-be), together with 5, which Gimillum received in the year 13. ⁴⁷6 oxen, šA(B)-GUD for ḥadali, in the possession of Gimilli; in addition, 1 which Subarû received from . . . ⁴⁸. . . and 1 two-year-old cow, a small one (? ta-ḥu-u) ša ši-ma-at uz-ni pa-al-tu. ⁴⁹4 young oxen, still due as per contract (? IB-KID ri-ik-si), through Ninib-nâdin-šum they shall be . . . on the 5th of the 12th month.

L. 50: From here on we have the accounts of the small cattle. Ll. 51-54 state that no flocks were taken out since the fourth year of Kadašman-Turgu. L. 65, " . . . small cattle of the increase (ši-bi-ti) of the town of Tukulti-Bêl and . . . " L. 65 . . . the tablet with the names i-na GI GUR-IM-MA; cf. above.

XIV, 99a: This document gives a list of the cattle in the hands of certain herdsmen, nâḫidu, ḥazannu, and kaššû. The nâḫidu (נַחִיד) was the actual herdsman. The ḥazannu was of higher rank and had charge of a number of nâḫidu; cf. XV, 90, 109, 128, 199; XIV, 99a, 123, 137; and Godbey, *Officials*, p. 34. The kaššû was probably the royal overseer. That they were the

representatives of the Cassite kings is perhaps to be seen in their names, Kilamdu, Šadbarḫu (XV, 6, 3), etc. L. 4: Totals, summing up the number of cattle in the pi-ḫat of Ilu-aḫu-iddina. The piḫat was, no doubt, the district of which Ilu-aḫu-iddina had charge. This does not conflict with the explanation of the office of the kaššû. The Cassite Dynasty left the local government in the hands of Babylonians, naturally such as were loyal to them. But this does not exclude the possibility that they had men of their own nationality stationed over the country, who would look after their interests and see that the taxes were properly paid. We have a parallel to this in Egyptian history; cf. Breasted, *History of Egypt*, p. 162; cf. also p. 494 for the herds of the temple. The meaning of lam-ma-nu, l. 5, is not clear; cf. XV, 199, 21, 22, below.

The second series of totals, l. 7, make up the pi-ḫat of Šamaš-nādin-aḫê. Ll. 8 and 9, "besides 3, which he took out;" cf. XIV, 99. ul i-ti-iḫ, cf. *ibid.* "In addition, 1 tab-kir-ti," see p. 306, below. "In addition, 15 two-year-old oxen from Bābmini, year 11. In addition, 2 cows, and 5 ZI-GA (taken away?). Hides, as many as he received, he delivered." L. 11: "10 six-year-old oxen, for carrying the salary (in grain, etc.) of the riḫḫu and KA-ZID-DA officials. They are in the care of Šamaš-nādin-aḫê." L. 12: "14 ditto, in the charge of Ilu-aḫu-iddina." L. 13: "Total, 329, (the herd of) the high-priestess." Ll. 17 ff. contain notes to the preceding lists: "16 six-year-old oxen, etc.; total, 83 young oxen, the property (na-kam-tum; cf. above) of Mār-Dini(ni)-Šamaš, in the hand of Bēl-bēl-nišēšu." The preceding totals make up the piḫat of Bēl-bēl-nišēšu. "In addition, 55 which he took out; 11 cows; 15 two-year-old oxen from Bābmini, year 11; 24 one-year-old oxen and 1 cow, which were examined (inspected, counted?) in Kār-Bēl-matāti" (bu-uk-ku-ra baḫāru; cf. Aramaic בָּחַר, and XIV, 168, l. 55, XIV, 128, l. 2, 𐎢𐎠𐎫. If taken from paḫāru, it would have to be translated "reclaimed"). L. 19: "together with 16 hides of the dead-cattle (RI-RI-GA = mikittu; cf. Clay, Vol. X, p. 23), as many as he received, he delivered." L. 20: "12 oxen ŠA(B)-GUD; in addition, 4 which Bēl-mukin-aplu gave to Nūr-Šamaš in the 10th year of Kadašman-Turgu. They are in the hand of Bēl-bēl-nišēšu." Cf. l. 17 above. ŠA(B)-GUD occurs in Reisner, *TU*; see *Wörterverzeichnis*, and cf. XIV, 99, 44 ff. The reverse contains lists of

small cattle, the totals making up the piḥat of Šamaš-nādin-aḫē and Bēl-bēl-nišēšu. The last two columns contain the number of talents, mana, etc., of wool (?) from the sheep; cf. Clay, Vol. X, p. 23, from which we see that wool, hides, sinews, etc., were the regular products from flocks and herds. L. 30: "28 (za-bit-ti, cf. above), the increase of the year 11, together with 68 . . . and ZI-GA (cf. above). (Total) 28 delivered for salary (ak-lu), up to the 28th of Araḫšamna. In addition, 16 the increase (za-bit-ti) of the year 11, together with 6 (paid) as salary and ZI-GA; and 3 hides, as many as he received, he delivered." L. 32: ". . . . 202 of the increase (ši-be-e-ti) of the years 10 and 11," that is, which are the increase of these years. The translation of ši-bit-ti, za-bit-ti, and ši-be-e-ti as "increase" is offered with reserve. L. 33: "Totals, the flocks of the high-priestess." Ll. 35 ff.: Similar lists, making the piḥat of Bēl-bēl-nišēšu. "In addition 21, the increase of the year 11, together with 16 ki-is-bu" (perhaps to be read, "less* 16, which were killed?"). L. 46: "The numbering of the large and small cattle of the priestesses, for the year 11 of Kadašman-Turgu."†

XIV, 168: A list similar to the foregoing. The heading is broken off, but the three lists of names are doubtless those of the nāḫidu, the ḫazannu, and the kaššû. As in 99a, obverse, there is a list of GUR and KA of butter. L. 15, end of a note: ". . . . which (is) at the disposal of (before) the piḥati of the young oxen; . . . in addition, 5 as a peace-offering (?) šul-ma-ni." Perhaps 99a, l. 5, should be read šul-ma-ni. L. 15, right, presents (peace-offerings, šul-ma-na-tum) from the year 6 to the year 9." L. 16, right: tab-ki-ir-tum ša ma-du-tu u-pa-ak-ki-ru-ni, "the herd which many (a multitude?) herded (??), [cf. bukkura, above] and large cattle which belong to Ina-Ekur-balāṭu," duppi šumati (MU-MEŠ) i-na GI GUR-IM-MA ka-am-sa-at; cf. below, p. 308. L. 18: "the herd (tab-ki-ir-tum) of (from) the sea-country." L. 20 begins a new list with nāḫidu only, in charge. L. 21, "Total, 60 cattle the property (na-kam-tum) of Zabru." L. 22, notes: "6, which he took out; in addition,

*One would naturally expect EN=a di to mean "thereto," "added," and TA=ištu, "therefrom," "subtracted." But after taking all the passages into consideration it was decided that a di should provisionally be translated "in addition," and TA=itti, "together with."

†Cf. XIV, 89, a list of flocks belonging to the high-priestess (NIN-DINGIR-GAL) and the inferior priestess (NIN-DINGIR-TUR), with the names of the men in charge. The column of names is headed za-kár(?) - tum. Do we here have the Semitic equivalent for MU-BI-IM?

51 from Bâb-mini, year 11; in addition, 3, the herd (tab-kir-tum) of Mâr-Ina-Ekur-balâtu, from the sea-country, together with the cows brought(?) from the city Suri [reading ištu ^{a1}Su-ri li-ku-nim]. Cows for Ibnuti, for the district (pi-ḥa-[at]) [duppi] šu-ma-a-ti” Cf. below. L. 23: “7 large cows, etc., which are at the disposal of the piḥāti of the young oxen [accounted for] in the account-tablet for the year 1, driven to the of the town of Kâr-banûti,” (ša i-na pa-an pi-ḥa-ti ša birum i-na[dup-]ša-ra(?) ša šatti 1 ^{ka}m a-na mu-uḥ mu(?) -ri-šu ša ^{a1}Kar-ba-nu-ti ru-ud-du-u). L. 24: i-na bu-di a-na šarri nadnu (nu) itti 3 birum a-na mu-uḥ (?) ru-ud-du-u itti 1 ak-lu u 8 mašku ma-la il-ḡa-a šu-lu-u: “Given to the king as per contract (?) [some number to be supplied at the beginning of the line], together with 3 which were driven to (?); together with 1 for salary; and 8 skins, as many as he received, he delivered.” L. 25: “7 cows, (ceremonially) clean (? ellitu, AZAG-GA), Nergal-aḡu-iddina KI-MU [see l. 44] Mâr-za-ki-ri, etc.” L. 26: “These make up the piḥat of the governors, ḡazanâti.” L. 33: “1 three-year-old ox (?) belonging to Ninib-Bâni, together with x(?) which were accounted for in the account-tablet for the year 10. One two-year-old cow belonging to Taribi, ditto, which is in the account-tablet, ditto. These are in the hand of Ḥumbanapir at Bâb-mini in the year 12.” L. 34: “3 large cows which were accounted for in the account-tablet of the year 10, under the name [i. e., as belonging to] (? MU) Hunnuni and given in the charge of Nusku-nâdin-šum (a-na ^{md}Nusku-nâdin-šum pa-aḡ-da); in the year 11 he did not take them out for esiri. Iamu received them from Lultamruti.” L. 36: “In addition, 10, which he took out; 1 calf (? išten a-lit); in addition, 7 two-year-old oxen, at Bâb-mini, year 11; together with 11, which Irimšu-Ninib divided with his partner, (a-na šu-ta-pi-e u-za-i-zu) in the year 11; and 4 skins, as many as he received, he delivered.” L. 37: “20 oxen šA(B)-GUD of 5 fields (ḡar-be, see below) of the patesis. They are in the possession of Irimšu-Ninib.” L. 37: “6 ditto belonging to (his) partner, in the possession of ditto.” L. 38: “19 young oxen; in addition, 10 from Bunna-Gula, and 6 from Rabâ-ša-Nergal, Irimšu-Ninib received in the year 11 for himself and partner; they are in the hands of ditto (Irimšu-Ninib), of the house, estate (bit) of Ninib-aplu-iddina” (cf. XIV, 131, 17). L. 43:

"5 (two-year-old) oxen; in addition, 1 e-si-ir-ti; 3 (cows); in addition, 1 ditto (esirti), etc., which were accounted for in the account-tablet for the year *x*, under the name [cf. above, l. 34] of Nusku-zêr-iddina." L. 44: "The herd (tabkirtu ?) of Zabru, KI-MU [cf. l. 25], Ninib-mušallim, in the hand of Bunna-[Gula]." L. 45, like l. 36. L. 51: "Totals, making up the piḫat of Rabâ-ša-Nergal." L. 52: lists of asses, 3, 2, 1, 6, 5, 4, 3, 2, and 1-year-olds; harnesses, (? tillu) nâḫidu, ḫazannu, and kaššû. L. 55: " . . . which were inspected (bu-uk-ku-ra [cf. XIV, 99a, l. 17 above]) in the year 1. The tablet of the names with" This note shows that the phrase i-na GI GUR-IM-MA (cf. above, p. 304) consists of the preposition ina and perhaps the word ḫânu, "reed," with a verb. One would expect the overseers to receive tablets from the temple occasionally, giving the number of cattle which were let out and the names of the men in charge. The overseer would receive such a tablet, check it up after going over the flocks and herds, and return it to the temple. This may be what the phrase implies. It is offered merely as a suggestion; cf. the following: L. 58: . . . a-na ma-ḫa-ri-e bu-uk-ku-du duppi šu-ma-a-ti i-na ḫât(?)u-di-e ša ḫar-râni kam-sa-at. None of the meanings assigned to kamâsu seems to fit in this phrase. Udê ša ḫarrâni, "utensil for the road," "traveling-bag(?)," or some such meaning, must be assigned. The word dup-ša-ra is new. It is related to DUB-ŠAR just as mušaru is to MU-ŠAR. Its meaning is clear. The word esirti gives difficulty. We have esiri in the documents which have to do with cattle. XIV, 131 perhaps gives the explanation of the word. This document gives a list of lambs and kids which make up the e-sir-tum of the high-priestess. This may mean the "flock," but it is more likely that it refers to the increase, lambs and kids, from the flock. Ana esiri may then mean "for breeding." Ḫarbu and KI-MU: For these words the following is significant: XV, 144: "AŠ-AN-NA grain, the full tax, which Martuku received for seed (^{se}zêr), sowing, in Dûr-Nusku, from Marduk-nâdin-šum, son of Irîmšu-Ninib. It was disposed of as follows: 10 GUR for the KI-MU of Mâr-Airi, 5 GUR for the KI-MU of Ibni-Uruk, 4 and 10 GUR for ^{se}BAL of Etil-pî-Ninib, 2 GUR for the sowing of 2 ḪAR-BU of Martuku, 2 GUR for the sowing of Nusku-ibni, 18 GUR for 9 ḪAR-BU of Bêl-mukin-aplu, 90 KA seed-grain which Libur-nadinšu received in Zarat-IM." In XIV,

56a we have a series of payments of salaries, wages, etc. L. 4, "for fodder for 50 oxen." L. 6, "for the seed-grain (i. e., sowing) of 10 ĦAR-BU of the patesis." In view of these passages, as well as XV, 144; XIV, 56, and XIV, 99, it would seem as though ĥarbu must mean a field of some kind; cf. XIV, 118, above; also ĥarbûti, used of fields, Johns, *ADD*, III, p. 131. Johns translates the word "waste," or "cropped," stubble-land. In the *Labartu* texts (*ZA*, XVI, p. 176) we have a reference to this word in an oath by the kak-ki ĥar-bi ĥašbi zêri, the implements of the field and the seed-pot. If l. 45 of 99 above is correctly translated, the li-me-ti eš-še-ti might point to a meaning like "newly reclaimed land." The more general word "field" has been used in the above translations. The use of KI-MU in XV, 144 and XIV, 99, l. 28; 168, l. 25, and the above passages, points to a similar meaning of "field" or "estate." On the other hand, XV, 196, 16 and 135, 7, must contain a different word.

XIV, 132: "[The numbering] of small cattle which Marduk, the king's chief officer (^{amēl}šAG šarri), witnessed, (u-kin-nu) in the year 6 of Šagarakti-Šuriaš, and in the year 7 ša-pî-ki-ni [The break comes at the beginning of l. 3 and makes a translation impossible]; and the dead (RI-RI-GA = mi-kittu; cf. XIV, 99a, 19) the shepherds reported before the god." (a-na maḥri ili iš-bu-ru; the meaning of this is clear from § 266 of the *Code of Hammurabi*.) The columns are headed: ša a-na e-si-ri kun-nu (?), which were inspected with reference to the increase; ša a-na maḥ-ri ili šab-ru, which were reported before the god—that is, dead or missing. Over the names stands "the shepherds of the god." L. 10: IM-BE = siru = "hedge," here, perhaps, "shepherd's lodge." The same word occurs in ll. 24, 36, 41, 44, 46, 47, 51. With it occurs GAL-IA-TI. That they do not belong together as one ideogram is seen from ll. 16, 46. Ll. 12, 16, 17 are similar. L. 16: "With Ilu-kidini, son of Badani, the shepherd of Bit-Malaḥi u-kam-šu" (cf. kamsat, above). Ll. 43, 53, GAR MAT U-pi-i; cf. ^{al}Upî = Opis. L. 48, e-sir-tum; cf. above.

XIV, 136: "The balance-sheet of the accounts of the priestesses which Amēl-Marduk, the TIG-EN-NA of Nippur, audited before in the month Abu, of the year 9 of Šagarakti-Šuriaš." (ri-ḥa-nu ša DUB-ŠAR-MEŠ ša NIN-DINGIR-MEŠ ša ^mAmēl-^dMarduk TIG-EN-NA EN-LIL-[KI] i-na ^{arab}Aibi ša šatti

9^{kan} Ša-ga-ra-ak-ti-Šur-ia-aš i-na muḥḥi u-kin-nu.) This heading is followed by columns headed, "grain of the 10 qa tax," "sesame," "butter," "wool," and another product that was measured by weight. Some of the figures are broken, but enough remain to justify the interpretation given. Taking the wool account, col. 4, it reads:

	Talents	Mana	Names of Persons
	5	41	
	51	16½	
	48	49	
	68	42	
Total	174	28½	Balance due (LAL-NI) from the shepherds.

XIV, 117b: The first line is probably to be read immeru paḡ-du; cf. l. 11. "Total 4, intrusted to (paḡ-du) Kudurani." XV, 78: "The hides for the years 16 and 17, received at Nippur in Nisan of the year 18." The obverse is taken up with an account of skins of sheep, ewes, lambs, etc., together with the names of the shepherds who were responsible for their delivery to the temple (šulû, to be understood). The columns are headed KÁ and NU. The meaning of the first is not clear. The second, of course, negatives the statement contained in KÁ. KÁ is used parallel to KI-LAL in XIV, 123a. L. 9 gives the totals and grand totals of the hides due from the piḥat of Rabâ-ša-Nergal. The reverse gives a list of taḥ-sa received and not received, together with the names of the herdsmen, as above. The taḥsa are weighed by the mana, etc. The word is perhaps to be translated as "leather;" cf. Muss-Arnolt, *DAL*, under gabšu and taḥšu, for references. For the value of skins in exchange, cf. XV, 21, 29, from which we see that 16 sheep-skins are worth 2 qa of oil.

XIV, 104: "Butter, of the 6 qa tax, year *x* 3 GUR 11 qa paid by Rabâ-ša-[Nergal]. Total 3 GUR 11 qa (paid for the [high]-priestess); this (which) Irīmsu-Ninib received in the year 13 of Kadašman-Turgu, brought it (caused it to enter) to the 'house of the seal' (bīt^{a^{ban}} DUB), and sold (?) it for 4 vessels of wine (BI-UŠ?)." Ša-pi-ik, cf. Tallquist, *Sprache Nabonidus*, abāku; a permansive Shaphel? XIV, 116: See under receipts. XV, 167, is perhaps a list of payments of sheep to the temple. XIV, 10: Cattle let out (?) by, or given to the

temple. The columns have no headings. The notes must refer to some such transfer of tablets as is mentioned in the notes to XIV, 168, etc., above. XIV, 94: "Sheep-wool which was received from the shepherds on the 13th of Ulul of the year 7 of Kadašman-Turgu. The wool is from the years 6 and 7. Total, 1 talent, 2 mana received by Rabâ-ša-Nergal. Two garments [cf. XIV, 157] belonging to Mār-Abienši, Rabâ-ša-Nergal received this day (in payment of?) arrears in sheep-wool." Sheep, etc., are paid as salary in XV, 1, 2, 9, 21, 23, 65, 79.

III. THE DISBURSEMENTS OF THE TEMPLE

1. *The documents relating to salaries.*

a) Receipts for aklum.

(1) Innannu.—This official is first mentioned in a document dated in the thirteenth year of Kurigalzu (XIV, 23). But, as Professor Clay has pointed out (XV, p. 2) all the tablets (with one exception) of Innannu belong to the reign of Kurigalzu, so that the aklum, and other texts with the name of Innannu on them, are to be dated in this reign. If we had all the tablets of the temple archives, we should probably have a much larger list of aklum tablets, covering the salary payments of the entire term of office of Innannu, Martuku, and the other officials. XV, 8 and 9 are consecutive. They state that on the 27th of the 3d month, year 2 of Kurigalzu, Innannu received as salary, 24 GUR 71 KA of grain. This was due him for the period from the 13th day of the 2d month to the 27th day of the 3d month, that is, for 1 month and 14 days. The next tablet gives the salary for a period of 5 days, from the 27th of the 3d month to the 2d of the 4th month. The nature of the payments makes it impossible for us to estimate the yearly salary of an official. The text XV, 1 shows that under aklum is included kurmat sise, "horse-feed." Clay (XIV, p. 29) recognizes the fact that aklum is more general than our word "salary." Perhaps it would be best translated by our expression "salary and expenses;" cf. XV, 1, 2, 65, 137; XV, 48c, l. 3, ripsu u ba-za-za.

(2) Martuku, the successor of Innannu (XV, p. 2).—XV, 12: salary receipt, with date and place given. In many of these salary receipts we have the place mentioned. Either the salary was taken to him from Nippur, or, more probably, the official drew upon the local granary or "subtreasury" of the temple, at

that particular place. XV, 14; XV, 16, expenses for one year. XV, 17: "Paid at Šelibi." XV, 18: *aklum* omitted. XV, 23, 25: Consecutive. No. 23 gives the expenses for one year, from the 2d month of the 8th year to the 2d month of the 9th year; no. 25, from the 2d month of the 9th year to the 2d month of the 10th year. The amounts in 23 are broken, but those in 25 give us an opportunity for comparison with no. 16. No. 25 has a case which shows that these tablets are receipts; cf. XIV, p. 9.

(3) Other receipts.—XIV, 27, 55; XIV, 71 contains the seal of Rimuti, who acted as agent for Bêl-Ištar.^{al}Zabi. Of a similar nature are XIV, 78, 83. XIV, 82: seal of Rimuti; cf. XIV, 71, 80, 87*a*. XIV, 97, "through the hand of Šar-ri-ki(?)." XV, 60; XV, 70; XV, 79: ¹1 immeru, ²1 buḫadu, ³ak-lum, ⁴biti-nu, ⁵GAR ḫarrani, ⁶ŠIL-LI-ḪA. Date, and seal of Šušati: "1 sheep, 1 lamb, expenses, our house, food? for a journey? to? ŠIL-LI-ḪA." L. 4, bitinu; cf. XV, 36, 19; 71, 6; 38, 2; 127, 5, etc. L. 5, GAR = akālu. *Aklum* not in receipts, XV, 21, 1 (see below, p. 313). XV, 46: "Flour tax of . . . for year 4, . . . Sukal-aḫu-ēriš paid. Payments of *aklum* for the second Ulul, Tasritu, etc." The meaning of l. 9 is not clear: "Total, 1 GUR unpaid ḫargalī [IB-KID, see p. 296], 2 pi unpaid kipātu?, by Sukal-aḫi-ēris," Date. XV, 74: "Sheep for *aklum*" from(?) different places. In many of the shorter tablets it is impossible to tell whether the amounts mentioned are paid to or by the persons mentioned. When town-names take the place of those of persons, there is still more uncertainty. XV, 45, see p. 315; XV, 90; XIV, 61, see p. 314; XIV, 64; XIV, 133, see p. 320; XIV, 144; XIV, 56*a*, see p. 314. XIV, 167: "Grain paid for the expenses of the years 24 and 25. It was delivered to (u-še-lu-u) Bā'il-Marduk." Then follow the amounts paid to certain individuals, ll. 3-7; l. 8, "158 GUR 72 KA, to the shrine of Bêl;" l. 9, "48 GUR, to the temple of Ištar;" l. 10, "144 GUR 132 KA, for the expenses of the palace; l. 11, "61 GUR for feeding fat oxen (alpê marûti; cf. alpu še, below, p. 318) paid to Aḫušina;" l. 12, "38 GUR, for feeding sheep;" l. 13, "83 GUR 119½ KA, as ḫargalû" (cf. XIV, p. 29); l. 21, "110 GUR 106 KA for feeding birds(?);" l. 22, "4 GUR, for the board of the arri" ("bird-catcher?"); l. 26, "12 GUR, for syrup (ṭa-ba-a-tum);" l. 27, "140 GUR, for the hire and feeding of oxen;" l. 30, "24

GUR, for building boats." XV, 21: "Oil, of the 6 $\text{\text{KA}}$ tax paid for expenses, from the month of the year 2 to the month Ulul of the year " L. 5, 6 $\text{\text{KA}}$, the price of two? ;" l. 7, "for the expenses of a boat;" l. 12, "for a lamb ;" l. 12, "for 'anointing' ($\text{\text{pašāši}}$) horses;" l. 28, "for 16 sheepskins;" l. 29, "1 $\text{\text{KA}}$ for 6 vessels" (used for incantations; cf. Muss-Arnolt, *DAL*, p. 710); l. 32, "for taking out (? $\text{\text{šuši}}$ [$\text{\text{ši}}$]);" l. 34, $\text{\text{mar-ḥa-šu}}$, from $\text{\text{ṽṽṽ}}$; l. 40, "for greasing 6 sheepskins of " (6 $\text{\text{mašku immeru ša ni(?) -ra-ti pa-ša-ši}}$).

A word similar in meaning to $\text{\text{aklum}}$ is $\text{\text{KU-ḲAR}}$; cf. XIV, p. 28. XV, 3, cf. p. 18 of the introduction to the volume. XV, 19: Ll. 13 ff., $\text{\text{rimutum}}$, $\text{\text{KU-MUN}}$ (see below) and $\text{\text{KU-ḲAR}}$ are included in the one term $\text{\text{rimutum}}$ (see below) in the total, l. 18. In XV, 21, 7, we have a reference to the $\text{\text{KU-ḲAR}}$, "expenses," of a chariot. XV, 36, 4, 5; see p. 316. XV, 42: similar to 36. XV, 48: "Grain of the full tax which $\text{\text{Kišahbut}}$ received ($\text{\text{mi-taḥ-ḥu -ru permans}}$, I, 2, $\text{\text{maḥāru}}$). It was for the expenses ($\text{\text{KU-ḲAR}}$) of the $\text{\text{riḫḫu}}$ -officials." XV, 52: Ll. 19 ff., $\text{\text{KU-ḲAR}}$ payments. XV, 62: payments of $\text{\text{KU-ḲAR}}$, in the form of $\text{\text{še BAR}}$ and $\text{\text{AŠ-AN-NA}}$. XV, 86: a receipt for 2 GUR of grain as $\text{\text{KU-ḲAR}}$. XV, 114: ditto. XV, 122: an account, including an entry of $\text{\text{KU-ḲAR}}$ of $\text{\text{Reštušu}}$, received for him by $\text{\text{Sin-issahra}}$. XV, 124: receipt of $\text{\text{KU-ḲAR}}$. Ll. 7 f.: "The pay he shall receive and $\text{\text{GA TA?}}$ return, $\text{\text{u-ta-ar}}$." XV, 126: ditto. XV, 129: ditto. XV, 135: payments, including $\text{\text{KU-ḲAR}}$, l. 3. XV, 138: receipt of $\text{\text{KU-ḲAR}}$. XV, 139: ditto. XIV, 17: receipt of $\text{\text{AŠ-AN-NA}}$ as $\text{\text{KU-ḲAR}}$. XIV, 62: payments of wages, etc. XIV, 65: "Grain taken from $\text{\text{Duniahī}}$, and paid for $\text{\text{KU-ḲAR}}$, boat-rent, $\text{\text{KU-MUN}}$ (see below)," etc. XIV, 91: "Grain received as wages for grinding flour ($\text{\text{a-na KU-ḲAR ḥazāli kime}}$)." XIV, 92: L. 4, $\text{\text{KU-ḲAR}}$ of a scribe. XIV, 46a: payments of $\text{\text{KU-ḲAR}}$. XIV, 56a: "Grain of the full tax which was paid at the town of $\text{\text{Zarat-IM}}$ from the 7th month of the 12th year to the 1st month of the 13th year. It was taken out of the revenues of the 12th year of $\text{\text{Nazimaruttaš}}$." Ll. 4 and 6, cf. above, p. 308. L. 7, $\text{\text{KU-ḲAR}}$ of a $\text{\text{riḫḫu}}$ -official. L. 8, ditto of a $\text{\text{KA-ZID-DA}}$ official. XIV, 99a: L. 11, "10 oxen for carrying the $\text{\text{KU-ḲAR}}$ of the $\text{\text{riḫḫu}}$ and $\text{\text{KA-ZID-DA}}$ officials." XIV, 114a: receipt.

KU-MUN seems to be another word for "salary;" cf. XV, 19, 16; XIV, 23, 1; XIV, 65, 13.

Rimûtu, literally "grace," then "present, gift;" in these texts a general term for "salary." The best example is in XV, 19, 13 ff.; cf. above, p. 313. XV, 128, 5, 6; XIV, 61, 3; XIV, 62, 16; XIV, 79, 7; XIV, 95; XIV, 56*a*, 29; XIV, 91*a*, 53; XIV, 154, 1.

Ipru, ŠE-BA, "wages." XIV, 91*a*: a long list of payments to artisans. XIV, 62: a similar list of payments to certain "families," *kin-ni*. Food for 5 kurku birds; rimûtum and KU-ĀAR. XV, 1: cf. *Introd.*, p. 20. XV, 2: cf. *ibid.*, p. 19. XV, 8: similar to 1. XV, 18: ditto. XV, 25: flour, etc., paid as salary (*aklu*) out of the tax levied for wages, *ipru*. XV, 79; XIV, 60: translated, p. 35. XIV, 79: cf. p. 296, under *telitum*.

The ideogram KIN-SIK is to be considered as similar in meaning to KU-ĀAR, ŠE-BA and the other words for "salary." XIV, 35: "4 GUR 90 *KA* of grain out of the KIN-SIK revenue (*GIŠ-BAR* KIN-SIK, cf. *GIŠ-BAR* ŠE-BA, etc.) Nusku-mâlik-ilâni received from Innannu at Kâr-Aštabbakantuk as fodder for the horses of Bêl-ašah. Date. On the day of harvest Nusku-mâlik-ilâni shall return (*šu-u-ta-a-ar*) the grain at Pi-nâri." XIV, 81: "120 *KA* (of flour), maintenance, KIN-SIK of Rimutum from the 4th (?) to the 8th day. 12 *KA*, Ardu-Marduk, the *šanû*. 12 *KA*, board, kurmatu, Erba-Šuġamuna." L. 7: "Total, 165 *KA* of flour, as *aklum*." XIV, 131: L. 21: "33 sheep for maintenance, KIN-SIK, for 3 days. In addition, 5, *ŠAR-KAL*(?)." XIV, 145: "5 GUR of grain out of the KIN-SIK revenue which Ilu-aġi-iddina received from Gula-ib(ni) at Pinâri and gave? his seal(ed document). 4 GUR 60 *KA* at . . . Mar-duk . . . for maintenance, KIN-SIK, shall . . . 120 *KA*, Ea-ibni son of Ezia at Šelibi with the 4 GUR 60 *KA* (mentioned above) shall . . . Total 5 GUR of grain out of the KIN-SIK revenue Ilu-aġi-iddina shall pay, and his seal(ed document) he shall take and destroy" (*ub-ta-aš-ša-ra*, literally "cut off;" that is, cut or break off the sealed envelope). XIV, 152: a list of payments. L. 1, KIN-SIK. L. 2, "to Hanbu." L. 3, "for presents(?)." Some noun from *damâku*. L. 4, *si-el-lum*; cf. *sellu*, Delitzsch, *HWB*, p. 501, and XV, 154, 44. L. 5, *ši-im-ri-iš*. L. 6, *u-kul-tum*. L. 8, *si-a*, dir. L. 18: "Total 29(?) *KA*, *adi še-ri*, paid up to

the morning." L. 25: "For 3 *ḳadû* birds;" cf. *ḳadû* vessel or bird. L. 26: "Total *x* *ḳa* for the night, *ša mu-ši*. Grand total, for the 15th day."

2. *Simple receipts*.—XIV, 6, 9, 13, 15, 16, 17, 28, 29, 30, 35, 36; XIV, 74: " $\frac{1}{3}$ mana of ornaments for a bed." XIV, 76, 84, 90, 91, 96, 108, 114*b*, 114*a*, 147, 158, 160; XIV, 72: "1 talent of sheep-wool, the price of 4 GUR of be-'-ti, . . . 10 GUR of be-'-ta they returned to him." The connection is not clear. Be-'-tu is no doubt the Semitic reading of one of the many ideograms found in these texts. XIV, 165: "11 miskannu chairs [cf. XV, 6], which Pir'u-Sukal, son of Hanibi gave, u-ša-am-hi-ir-šu, Nûr-Ištar in payment of some debt" (a-na gamma-ri ^mNûr-^dIštar). XV, 11: see below. XV, 22, 29; XV, 32: "150 *ḳa* of *ḫi-nu*" (*ḫenna*? cf. Thompson, *Devils and Evil Spirits*, II, p. 170). XV, 35, 38, 45, 57, 86, 87, 88, 110, 114, 116, 117, 118, 121(?), 124, 125, 126, 129, 138, 139; XV, 161: "40 GUR of grain, the price of a chair overlaid (?) with gold (*aš-ši ḫurâši*) $\frac{1}{3}$ of a mana in weight." The chair may have been the seat of an idol in a shrine.

3. *The pay-rolls*.—XIV, 58: translated by Clay, pp. 32 f. XIV, 19: " . . . ^{ki} (city-name), year 13 of Kurigalzu." L. 2: " . . . gab MEŠ TUM, Adaru, Nisannu" (nine columns, the headings of the first three are broken away; the fourth and fifth are to be restored from XIV, 22). The meaning of the heading of column 8 is not clear. Perhaps it is to be read *ašâbu*, "in residence;" cf. *la ašâbu*. The heading of column 9, MU-BI-IM, occurs very frequently in these texts; cf. Clay, XIV, p. 34, and also viii. In King, *CT*, V, pl. 3 (translated by Hunger, *Becherwahrsagung*, we have MU-BI-IM used to designate the "stanzas" of the incantation formulae, seventy-two in number. While MU-BI-IM no doubt refers to the "names" which come under it, it should perhaps be translated as "index or list of names;" cf. Egyptian 'imy rnf. XIV, 22: similar to 19. The month is the second Adar. XIV, 25; XIV, 57: For the heading cf. *Intro.*, p. 6. The grain was paid out as board, *kurmatu*, for oxen and the farmers who worked with them. From the arrangement of the list it seems that the farmers worked in groups of three. XIV, 62: payments of wages to men and their families. XIV, 65: salaries, rents, etc. XIV, 101, 102, 103 (101 and 103 may be payments to the temple); XIV, 105: monthly wages.

XIV, 110: From l. 9 we see that tablets of this kind are payments to, and not by, the persons named. XV, 96: cf. *Introd.* to Vol. XV, p. 21. XV, 111, l. 22: wages for the harvest. XV, 163: salaries for certain months, paid in corn. Most of the payments are to women. L. 28: wages of 8 women of the god (the *ḫadištu*), paid to the *Banû*. Ll. 52, 53: *duppi ša nu (ul) ša-aṭ-ra-at*: The meaning of this phrase is not clear. It is evident from the permansive feminine form of the verb that *duppi* is treated as a feminine noun; cf. *duppi . . . kamsat*, above. XV, 165: payments of wages to slaves? XV, 177 and 178 are fragments of pay-rolls. XV, 180, 181, 183, 184, 185, 186, 188, 190, 191, 194, 195, 198.

XV, 4: cf. above under "Income." XV, 33, 34: perhaps payments of salaries in flour, sheep, etc. The meaning of *e-li šarri* in the date of both tablets is not clear. XV, 36: "Grain of the full tax paid at the storehouse of *Aštabbakantuk*." L. 4: "10 GUR of corn as salary (*KU-ḲAR*), besides 1 GUR *ma-aḫ-ri-ti*." This refers, perhaps, to a GUR of grain due at some former time, but not paid at that time. Ll. 16 f.: a note concerning, "MU, 2 GUR of *AŠ-AN-NA* which *Reštušu* received in the month second *Adar*, and for which he gave a receipt (?) *ka-na-ḫi*." The latter may be a place-name; cf. *Pi-na-a-ri*. L. 17: "3 GUR of *AŠ-AN-NA* which *Kadi-da-bi-bi* received, *ma-[ḫi-ir]*. The sealed document of our house he took out (*šu-ṣi-i*)." For MU cf. XV, 152, 11. XIV, 14: payments to certain persons. XV, 37: cf. *Introd.* to XIV, p. 6. XV, 38c: "The *AŠ-AN-NA* which was paid at *Kar-Aštabbakantuk* as 5 *ḲA* revenue." From the check-marks and the note at the end it seems best to regard the persons mentioned as recipients. The note reads: "the *AŠ-AN-NA* grain which was received at a former time was paid to the royal family (*zēr-ékalli*)." L. 19: a note, "For their food in harvest-time he shall give it." XV, 39: "*AŠ-AN-NA* grain which was paid out of the grain of *Irimšu-Ninib* at *Kar-Aštabbakantuk* as 5 *ḲA* revenue." L. 5: "48 *ḲA* without interest (*ḫu-bu-ut-tu-tum*; cf. p. 318) by the hand of *Ibni-Ea-šarru*, *mār-RAT* (cf. p. 318)." L. 15: "*x ḲA* to *Mitliašu* for flour." Ll. 16 f., note: "In the transaction the flour was not given *šu-u-i-bal* (?)." XV, 40: L. 5, *maš-šar-ti*, cf. p. 318. XV, 41: L. 3, "for the wages of the servants of our house." XV, 42: cf. p. 313. L. 6, "In addition, 1 GUR *e-bi-ir-ta ša ḳât amēl rikḳē pl*." L. 14, cf.

below. XV, 44: cf. p. 300. For ll. 18–22 cf. above, p. 299. XV, 46: cf. pp. 296, 312. XV, 47: “Grain of the full tax which was paid out of the 10 GUR maš-šar-ti [cf. p. 318] of the palace.” L. 5, “for the great expedition to Isin (?)” (a-na GA = alâku GAL ša I-si-in^{ki}). L. 7, cf. XV, 39, 15. L. 14, cf. šibšu above, p. 296. XV, 51: L. 15, “for 3 farmers who are with the oxen” (cf. XIV, 57). XV, 52: L. 7, “for wages of 3 piḫdi, herdsmen” (but cf. XIV, 199). XV, 53: see under AŠ-AN-NA, p. 298. XV, 56. XV, 64: L. 10, “6 GUR 60 KA still due the riḫḫu official.” XV, 69: “payment of salaries from the 1st to the 2d Ulul.” XV, 71: salary for the riḫḫu and KAZID-DA officials for certain months. L. 6, “for our house.” L. 7, “for the (our?) wages of our house, Rabā-ša-Nergal received.” L. 9, “ki-i ḫāt=by order of.” XV, 73: cf. XIV, 57 and XV, 81. XV, 75: “Oil of the 10 KA tax taken away, ZI-GA. It belonged to Dišpu-Ekur.” This is not necessarily a pay-roll. The temple may have held oil belonging to this man and carried on business with it. XV, 80: Perhaps a pay-roll. L. 10, “Aḫi-bani u-še-en-ni II₁, šanû” (cf. XIV, 5, l. 2). L. 11, maš-šar-tum ša i-na ku-ri-e-ti tab-ku. For kurētu cf. II R., 60, 17. XV, 81: cf. 73. XV, 83: “Payments made by Reštušu, for the temple(?), through Sin-rēš.” XV, 90: ^{se} HAR-RA, some form of prepared grain, not “grain at interest.” L. 42, maš-šar-tum, see p. 318. XV, 92: payments, including “wages of 7 women,” l. 10. XV, 94: Ḫunubi receives grain for making payments, including some to soldiers. L. 2, ^{se} BAL, see p. 298. XV, 95; XV, 103: salaries, and l. 10, wagon-hire. XV, 105: see KU-ḲAR. XV, 119; XV, 122: payments of salary, interest, and for conducting the business of the storehouse, niki-is kâri. Nikis seems to be a word similar in meaning to nikasu, “business;” cf. XV, 42, 14; 73, 17; 130, 8; 150, 14, etc. Ll. 6, 8, ^{se} GAL, a grain; cf. XV, 131, 7. XV, 127; XV, 130; XV, 132: L. 10, a-tak-na, meaning not clear. L. 11, “payment (kurmatu) for 10 ox hides, to the ^{amēl} SA.” This is the dealer in hides, bones, sinews, etc. SA=buânu, gidatu. XV, 133: “payments to two patesis.” For the grains see above. XV, 135: “Payments made by Innannu at Kar-Adab to the riḫḫu official,” etc. L. 6: “for the house of Innannu at Nip-pur.” L. 7: “KI-MU HAR-RA for the storehouse of the palace Nunakte brought to Kar-Aštābbakantuk.” XV, 136; XV, 140:

payments of different kinds of flour to Erba-Marduk; cf. p. 300. "AŠ-AN-NA flour, white flour, mi-ir-ku flour." L. 9: IN-ŠAR "he wrote it (?);" cf. XIV, 156, 8; 159, 19. XV, 176; XV, 179; XIV, 59: payments of grain, rent, etc. XIV, 113: payments of salaries, horse-fodder, arrears in wages, etc.

It will be noticed that many of the above documents are not strictly pay-rolls. They were inserted here because they are in part such. They might equally well have been discussed under the following:

4. *Payments for miscellaneous purposes.*—XV, 6: "The grain of the 5 KA tax, which was brought from the town Mār-Ba'li and paid out at Bit-Ilanuti. 2 GUR, the price of an ass, to Šad-barḫu, the kaššû; 2 GUR, the price of a chair of miskanna wood; 60 KA for a pair of boots, šênu. 2 GUR, not paid, IB-KID. 66 KA by the hand of Piršati acting as agent (?)." For TUR-RAT, cf. XV, 19, 12; 39, 5; 135, 5; XIV, 95, 6. Perhaps it is a compound like mār-šipri. XV, 7: L. 2, li-te-iḫ-ku-u, permissive, I, 2. L. 5, "2 GUR by boat." XV, 19: "The grain of the 6 KA tax which was brought from Zarat-IM and returned free of interest (?), a-na ḥubuttati turru. The grain was paid for salary and wages, boat-hire, for the guard of the great-gate, ma-šar abulli." XV, 28: L. 6, "grain paid as wages for six soldiers who stood guard (?) before the gate in the months Airu and Siman (?)." XV, 66; XV, 67: Line. 4, "for maš-šartum." Here it seems to mean wages of some kind; cf. Muss-Arnolt, *DAL*, p. 612; but cf. XV, 76, "grain of the full tax which was paid out of the maššarti of the month Tebitu of the year 17." L. 4, "1 GUR, the price of a kabri garment;" cf. XIV, 157, 84. XV, 99; XV, 100: L. 4, "seed for sowing (?), zêr ir-šum, three fields, ḥar-bu (cf. p. 308). XV, 101; XV, 106: L. 7, "2 GUR 77 KA out of the 6 KA tax for ripsu, to Mannu-balu-Adad. 2 GUR 93 KA of ripsu, the unpaid ripsu, together with 1 GUR of ripsu paid and delivered by Mannu-balu-Adad." XV, 109: L. 3, "fodder for fattening oxen, alpu še (see p. 312). XV, 112; XV, 115; XV, 120; XV, 123; XV, 143; XV, 145; XV, 152: L. 7, "white oxen." L. 10, note concerning MU (cf. p. 316): "Nusku-idā-abul, the slave of Ninib-ḫarrad, who is detained, ka-lu-u in the city IM." L. 15, "for 8 months' wages of the 'palace-slave' ardu-ekalli, from Duzu to Šabatu" = 8 months inclusive. XV, 154: L. 41, "for the

šak-šup-par;” cf. XV, 13, 4. L. 44, si-il-lu-u; cf. p. 314. XV, 156: L. 2, “for provisions for a journey.” L. 10, ku-uk-ku; cf. Muss-Arnolt’s *Lexicon*. L. 22, “shepherd of the zu(?) -ra-ad.” L. 23, ib-sik. XV, 157; XV, 160; XV, 164; XV, 168: L. 22, A-AN is equivalent to mā and ki-i; cf. *Br.* 11391, ki-i takes the place of šīmu in some texts, cf. XIV, 128a. XV, 169. The heading of column 5 gives us the name of a grain, ḫa(?) -ar-za-na. XV, 170; XV, 187: “payments made out of the grain of Belani by Innannu.” This shows that many of these documents may be private instead of temple documents. XV, 192; XV, 192a; XV, 197: L. 4, “feed for 4 teams, GAR-LAL, brought from Šelibi, il-li-ku-ni.” L. 11, “feed for 2 teams for the plow(?), ^{iš} KAK-KA.” XIV, 21; XIV, 23; XIV, 50; XIV, 48a; XIV, 106a; XIV, 106b. XIV, 43: “Grain of the 6 KA tax, horse-feed for the month Tebitu. 95 KA for 5 GAR-GAL, teams, for the 10th day (18 KA per team).” For GAR-LAL cf. XIV, 56a and XIV, 12. Probably a synonym of LAL and ^{iš} LAL, šimittu. XIV, 92; XIV, 107: “For a pilgrimage to Parak-māri;” cf. XIV, 148: “2 KA for te-e-ni;” cf. Delitzsch, *HWB*, p. 698. XIV, 130: L. 2, “for light,” nu-ru. This is an account of oil “taken away,” ZI-GA; cf. XIV, 148 and XIV, 73, l. 14. XIV, 133: Probably a list of grain or sheep payments for sacrifices, ginū and niḫē, in different temples. L. 2 mentions Ekur; l. 7, Parak-māri, for the sacrifices there; cf. XIV, 148. XIV, 134: cf. Introduction to XIV, p. 3. XIV, 138; XV, 200. Mostly taken up with payments of salaries. Col. 6, l. 1, ki-is-bu u ri-im-ku, “for libations to the dead”(?).

XIV, 148: The first line is perhaps to be restored to GIŠ-BAR-ŠE-BA and translated “grain from the wages-tax, grain from the 5 KA tax, sesame, names.” Under these headings are put the amounts of grain given for the temples, etc., which make up the last column. These temples, or rather temple and shrines, are: E-KUR; E-KI-UR, cf. *Br.* 9739, and Zimmern, *BBR*, I, p. 8; E-ŠU-ME-DU; E-^dNusku; E-^dAdad; Mār-^mŠum-mu-ḫi (the persons whose names follow the temple names were no doubt the agents of these temples); E-^dSin; E-^dEa; E-^dGula; E-^dNIN-IB(?); E-^dKA-MA-NI-SU, cf. *Br.* 705, ^dKA-MA-NI-ZI; E-^dNergal; E-^dMar-duk; E-^dŠamaš; E-^dUN-GAL (of) Nippur (correctly given by Clay, XV, p. 56, under “Deities,” and not to be changed into KAR-GAL, as Hilprecht has attempted to do in *BE*, XX, Part 1,

p. 18). There is no context which would permit a translation of šu-bu-la-tum from wabālu of l. 16. Ll. 18 ff.: "for offerings in E-^dUN-GAL (of) Nippur [cf. above, l. 14] E-^dGula, E-^dAdad." Ll. 21-23, 25, 26 (?), 27: "for offerings to Ištar, Adad, Šamaš, Gula, NIN-ŠAR, Marduk, Nusku, and Sin." The meaning of U-RI after the names of these divinities is not clear; cf. perhaps, *Br.* 6046. L. 24 is not clear, but is not to be restored to niḫû, etc., unless the scribe made the mistake. The tablet clearly reads gu-ga-bi, etc. L. 28: "for offerings to Šamaš of Dûr-Ninib." L. 29: "for a kid." Ll. 31 ff.: "payments at Parak-mâri [cf. XIV, 133, 3, 6 and *Br.* 6900] to Mâr-Burra-Sali for a horse; to Mâr-Iluki for ditto." For ni-pi cf. ni-pi-šum(tak), a vessel used in incantations; XV, 21, 29 (p. 313, above). Ll. 36 ff., a note, "from the 21st of Šabatu to the 30th of Adar $\frac{1}{2}$ KA per day." L. 42, "for a horse of an udie;" cf. p. 308. L. 43, "of the siribišu of the king;" cf. XIV, 98, 11, for "siribi." L. 44, "for light(?), nu-ri" (cf. XIV, 73, 14) of the king. L. 45, "for light of our temple (house)." L. 46, "for the king." L. 47, "for our house." L. 48, "for šani of the smith a-ra-bi ki u sil(ki)." L. 49, "for šani of the smith a." L. 50, "for silki;" cf. Muss-Arnolt, *DAL*, p. 763, Mangold? L. 51, "for honey, mu-ut-ta-ḫi." L. 52, "for ku(?)-ub-ri-ti." L. 53, "for mar-ṣu-ti." L. 54, Mârat-Na'suti.

IV. MISCELLANEOUS DOCUMENTS

XIV, 4: an omen-tablet; cf. Clay, *Light on the Old Testament from Babel*, p. 312. XIV, 12: From such words as GAR-LAL (cf. above, p. 319) and piḫat this obscure document seems to have to do with sheep or cattle. The personal names are Cassite. XIV, 73: L. 2, "for the ab-ta-rum," an official (?); l. 3, "for the ki-du-u," another official (?). XIV, 120: A list of men and their occupations: L. 23 gives the total of the foregoing amêl-ḫaṭṭi, "spear-bearers" (?); in addition, 6 NU-ŠI. Perhaps "the man of the front," pânu, maḥru; cf. NU-AB, nisakku, *Br.* 1979, and NU-GIŠ-ŠAR. XIV, 128: "Wool (bu-ḫu-nu) which is due from (?) the year of accession, inspected, ḫi-i-ṭa in the month Simanu, year 1." XIV, 140: "2 GUR 108 KA duḫ-ḫu belonging to Ubburi, which Ninib-bêl-aplu used for conducting his business, TA (ana) nikasašu ipšu ukîn." XIV, 142. XIV, 150: dimetum; cf. Muss-Arnolt, *DAL*, p. 256. XIV,

163: a list of wooden articles, jars of seed, vegetables, etc. Whether given to the temple or received from it, is uncertain. L. 13, " kan-da-aš, for ši-'-tum (laš.) and aš (dil)-lum;" cf. ll. 14, 15, 21. L. 14, eršu; cf. l. 21. L. 15, ^{is} luluppi; cf. *Br.* 11414; Muss-Arnolt, *DAL*, p. 482. L. 16, šub-ur-tum; cf. pl. of same word, l. 18. L. 17, KAŠ GIŠ-DUB-NA. L. 18, "total 18^{pl}nu-ur-bi;" cf. l. 23, "adi 2 šu-ub-bu-ra-tum." L. 19, "1 bed a-ma-ra-tum, A-AM;" cf. *Br.* 11486, 7; adi 1 immeru ? ú ^{is} TU-U. L. 20, "a tablet of miskanna wood, ši-'-tum pi-ti-il-tum; pitiltum is a cord, but the connection here is not clear. Ll. 19 and 20 evidently go together, as is seen from the total, and the dittos A-AM of ll. 21 and 22 which refer to l. 19. L. 23, "total 3 beds, ^{is}nu-ur-bi." L. 31, ^{is}kip-pa-tum; cf. Muss-Arnolt, *DAL*, p. 424. L. 32, "12 vessels (šappu) of oil." L. 34, probably, "total *x* Nûr-Šamaš." L. 38, "2 posts (dimmu)." L. 39, ^{is}AD-DU; cf. *Br.* 4177 ff. L. 40, "1 tallu-vessel of piḫandi. L. 41, "2 tallu-vessels of seed of (?)." L. 42, "3 tallu-vessels of provisions for the god of the stream (?), besides 1½" L. 43, "1 tallu-vessel of seed of the edu;" cf. *DAL*, p. 19. L. 44, "1 sūtu-vessel of a-ši-i plants." L. 45, "1 tallu-vessel of zibû-plants;" cf. *DAL*, p. 273. L. 46, "*x* KU-KU-BU-vessels of clean (?) seed, ^{DUK}KU-KU-BU;" *DAL*, p. 378, "a measure of oil." It does not follow that such a specific meaning is to be assigned to this word because the context in *TA*, (London), 5, 25, speaks of oil. The word is more general. L. 48, "1 tallu-vessel of ḫuluppi;" cf. *Br.* 11854. L. 50, "*x* KU-KU-BU-vessels of ḫamî-plants;" cf. *DAL*, p. 320. L. 51, "*x* sūtu-vessels of ša-am be-lum."

The following difficult texts deal with metals: XV, 13: "½ mana of ZAG-SA for the covering (?) ḫa-til of a chariot, Erbatum the šakšuppar received from Martuku." XIV, 121: "10½ shekels of dark gold, ḫurāši sâmi, weighed out for a cup [cf. šappu] by Marduk-šar-ilâni. ½ shekel, the remainder, (leavings from the working) of the gold, Zakirum receives for pay." Zi-ba-a-ti, plural of šibtu, "interest," etc., here "pay." XIV, 122: "½ shekel of gold from Marduk-mukinnu, 1½ shekels of gold from the master of the house, bēl-bīti, total 3 shekels of gold, for pay for making a cup of 10⅔ shekels, 22½ she of gold, Zakirum received." XIV, 63: "½ al-lu ḫa-dil [cf. XV, 13 above] for ka-ra gal-du (strong) of su-ši-ri(?). Mâr-Kalbi

received." XV, 172: " $\frac{1}{2}$ al-lu ḥa-dil; 3 ḳA of oil; 1 mana of ornaments, šindu; 1 mana of ZAG-SA; 1 mana of ZAG-LU; 1 mana of bronze; 3 ox-hides; KU-ḳAR iṣ-ši, paid for wood(?)." XIV, 9a: "10 bronze bolts, 2 mana 18 shekels in weight, ša-gal-lum" (cf. ZK, II, 324). XIV, 124: " $3\frac{1}{2}$ mana of weighed bronze, 1 mana, 10 shekels, etc., total 11 mana, 5 shekels of bronze belonging to the 'house of the seal of the palace,' the palace 'library,' šu-uṣ-ši šu-za-a." The meaning of "4 gir-rat . . . ," l. 9, is not clear. L. 10, "1 ki-bir-ri $2\frac{1}{2}$ ni . . . ;" l. 11, "u-di-e ša ḥarrâni, equipment for the road;" so perhaps also l. 13, ši-ri-in-na-tum ša ḥarrâni. L. 16, "for the equipment (i-ka-ri-ti, lit. 'decoration') of the king's chariot." XIV, 123a: Bronze paid out for different purposes. L. 8, ḥi-in-du; cf. Strassmaier, *Nbk.*, 10, 2. L. 12, "14 shekels KÁ (cf. XV, 78), 2 mana ki ? li gam-ru." XIV, 149: "1 ma[na . . . besides, 2 shekels in zigê l ḥa-ši-nu, 'ax,' besides 6 shekels ditto." L. 5, "for a present, a-na ni-di-it-ti." XIV: "Oil of the wages tax for, literally of bi-ri-ti ú ba-ru-ti." Have these words to do with the *Becherwahr-sagung* of the bârû? Cf. XIV, 156, oil a-na bi-ri-ti. The reading of l. 2 (cf. XIV, 155) is not clear.